Thirty-Third Annual Report

OF THE

RAILROAD COMMISSION

OF THE

STATE OF FLORIDA

For the Year 1929



COMMISSIONERS

GEO. G. McWhorter, Chairman, Commissioner; E. J. Vann, Commissioner; WILLIAM HIMES, Commissioner; JOHN G. WARD, Secretary.	Aug. 17, 1887, to June 13, 1891.
(Commission was abolished by Act of 1891; was re-created by Act of Legislature,	
R. H. M. DAVIDSON, Chairman, Commissioner; HENRYE. DAY, Commissioner; JOHN M. BRYAN, Commissioner; J. L. NEELEY, JR. Secretary.	July 1, 1897, to Jan. 3, 1899.
HENRY E. DAY, Chairman, Commissioner; JOHN M. BRYAN, Commissioner; JOHN L. MORGAN, Commissioner; J. L. NEELEY, Secretary.	Jan. 3, 1899, to Jan. 8, 1901.
HENRY E. DAY, Chairman, Commissioner; (Henry E. Day resigned October 1, 1902, and was succeeded by R. Hudson Burr. At the same time John L. Morgan was elected Chairman for the rest of the term.)	1901, to
JOHN M. BRYAN, Commissioner; JOHN L. MORGAN, Commissioner; JOHN L. NEELEY, Secretary. (John L. Neeley resigned October 1, 1901, and Royal C. Dunn was elected as his suc- cessor.)	1903.
JEFFERSON B. BROWNE, Chairman, Commissioner; R. HUDSON BURR, Commissioner; JOHN L. MORGAN, Commissioner; ROYAL C. DUNN, Secretary.	Jan. 6, 1903, to Jan. 3, 1905.

JEFFERSON B. BROWNE, Chairman, Commissioner; R. HUDSON BURR, Commissioner; JOHN L. MORGAN, Commissioner; ROYAL C. DUNN, Secretary.	Jan. 3, 1905, to Jan. 8, 1907.
R. Hudson Burr, Chairman, Commissioner John L. Morgan, Commissioner; Newton A. Blitch, Commissioner; Royal C. Dunn, Secretary.	Jan. 8, 1907, to Jan. 4, 1909.
R. Hudson Burr, Chairman, Commissioner; Newton A. Blitch, Commissioner; Royal C. Dunn, Commissioner; S. E. Cobb, Secretary. (S. E. Cobb resigned September 5, 1909, J. Will Yon was elected as his successor.)	Jan. 4, 1909, to Jan. 3,
R. Hudson Burr, Chairman, Commissioner; Newton A. Blitch, Commissioner; Royal C. Dunn, Commissioner; J. Will Yon, Secretary.	Jan. 3, 1911, to Jan. 7, 1913.
R. Hudson Burr, Chairman, Commissioner; Newton A. Blitch, Commissioner; ROYAL C. DUNN, Commissioner; J. WILL YON, Secretary.	Jan. 7, 1913, to Jan. 5, 1915.
R. Hudson Burr, Chairman, Commissioner; Newton A. Blitch, Commissioner; Royal C. Dunn, Commissioner; J. Will Yon, Secretary. (J. Will Yon resigned August 1, 1917, and Lewis G. Thompson was elected as his successor.)	a luly
R. HUDSON BURR, Chairman, Commissioner; NEWTON A. BLITCH, Commissioner;	Jan. 2, 1917, to

Jan. 7,

1919.

ROYAL C. DUNN, Commissioner;

LEWIS G. THOMPSON, Secretary.

R. Hudson Burr, Chairman, Commissioner;	Jan. 7,
Newton A. Blitch, Commissioner;	1919, to
Royal C. Dunn, Commissioner;	Jan. 4,
Lewis G. Thompson, Secretary.	1921.
R. Hudson Burr, Chairman, Commissioner; Newton A. Blitch, Commissioner; A. S. Wells, Commissioner; Lewis G. Thompson, Secretary. Note—Royal C. Dunn was not a candidate for re-election. Note—Newton A. Blitch died on October 30, 1921, and was succeeded by Hon. A. D. Campbell, effective November 12, 1922.	Jan. 4, 1921, to Jan. 2, 1923.
R. Hudson Burr, Chairman, Commissioner; A. D. Campbell, Commissioner; A. S. Wells, Commissioner; Lewis G. Thompson, Secretary. Note—A. D. Campbell died on February 10, 1924, and was succeeded by Hon. E. S. Matthews, effective February 25, 1924.	Jan. 7, 1923, to Jan. 2, 1925.
R. Hudson Burr, Chairman, Commissioner;	Jan. 7,
E. S. Matthews, Commissioner;	1925, to
A. S. Wells, Commissioner;	Jan. 4,
Lewis G. Thompson, Secretary.	1927.
A. S. Wells, Chairman, Commissioner;	Jan. 4,
E. S. Matthews, Commissioner;	1927, to
*R. L. Eaton, Commissioner;	Jan. 8,
Lewis G. Thompson, Secretary	1929.
A. S. Wells, Chairman, Commissioner;	Jan. 8,
E. S. Matthews, Commissioner;	1929, to
Mrs. R. L. Eaton, Commissioner;	Jan. 6,
Lewis G. Thompson, Secretary.	1931.

^{*}Died February 27, 1927, and was succeeded by Mrs. R. L. Eaton, under appointment by the Governor for the unexpired term.

EDITORIAL

COMPARISON OF FLORIDA RATES AND CONDITIONS

(Copied from Annual Report 1915.)

The reasonableness of rates on Florida railroads as compared with those of other States is sometimes criticised by shippers of the State. Wherever unjust discriminations and irregularities in State rates exist they are being readjusted and removed as they come to our knowledge. But we believe that Florida rates will compare favorably with those of other States when all conditions are considered. On account of Georgia being an adjoining State, we are frequently met with the criticism that the rates in Georgia are less than those of Florida. While some of the rates in this neighbor State are less than some Florida rates, this is not a fair comparison, because the density of traffic per mile of railroad is so much greater in Georgia than it is in the State of Florida. This condition can easily be understood from the following comparisons:

The land area of Florida is 55,000 square miles; estimated population 800,000; miles of railroad, exclusive of side tracks and spurs, 4,500; 1 mile of railroad to every 12.1 square miles of area; 176 inhabitants to support every 1 mile of railroad.

Land area of Georgia, 59,000 square miles; estimated population 2,800,000; miles of railroad, exclusive of side tracks, 7,300; 1 mile of railroad to every 8.08 square miles of area; 383 inhabitants to support every 1 mile of railroad.

The United States for the year June 30, 1912, exclusive of Alaska and other possessions, land area, 3,026,-

789 square miles; estimated population, 97,000,000; miles of railroad, 246,816; 1 mile of railroad to every 12.3 square miles of area; 393 inhabitants to support every 1 mile of railroad.

It will be seen that Florida has a population of 800,000 to support 4,500 miles of railroad, while Georgia has a population of 2,800,000 to support 7,300 miles of railroad; or Georgia has 383 people to support 1 mile of railroad, while Florida has only 176. In view of the comparison of above facts, we believe that anyone will admit that the difference in the rates of the two States is justified.

Another important point to be considered is connection with Florida conditions is that Florida is a terminal State. In other States, Georgia for example, the railroads get the benefit of long hauls across the State on shipments passing from points in one State to points in another. Interstate shipments handled in Florida either have their origin or destination in the State, and the railroads have no through traffic rightfully creditable to other States to depend upon. Practically, the only exception to this is the small amount of Cuban traffic passing through the State.

The above editorial is copied from the Annual Report of the Florida Railroad Commission for the year 1915. When this editorial was written the Commission consisted of Hon. R. Hudson Burr, Chairman and Commissioners Newton A. Blitch and Royal C. Dunn. Neither of these gentlemen are now members of the Commission. The present Commission is composed of Hon. A. S. Wells, Chairman, Hon. E. S. Matthews and Mrs. R. L. Eaton.

The editorial quoted above does not in any way represent the views of the present Commissioners. Fifteen years have elapsed since the date of its publication, and many changes have taken place during that time. It is

true that Florida is still a terminal State, and has not the amount of overhead traffic that is enjoyed by the States to the north of us, but the fact should not be lost sight of that it is the vast perishable traffic of Florida as well as the heavy tonnage of southbound commodities moving into this State that goes to build up, in great measure the overhead traffic of Georgia, South and North Carolina and Virginia, and it is the view of this Commission that Florida should be given credit for the furnishing of this traffic, and not, as is the case, be penalized for being progressive.

Under Docket No. 13494 the Interstate Commerce Commission began a general investigation of the class rate structure of the Southeast. The result of that investigation was that Florida was segregated from the rest of the Southeast and treated as a separate division of territory. The Interstate Commerce Commission is not to be criticized for taking that action. The truth of the matter is that such action was made necessary by the high rates that were being operated by the carriers into and out of the State of Florida, resulting from the application of the combination basis of making rates. To have abolished the combination basis and substituted therefor on Florida traffic rates found reasonable for the rest of the Southeast would have resulted in a heavy cut in the revenues of the Florida carriers. This opinion is borne out by the following quotation from the decision in Docket 13494, I. C. C. 100-624-25:

"... It is not so certain, however, that we should prescribe maximum class rates to and from the Florida Peninsula on the same general level as in other parts of southern territory.

"The traffic test shows that if we should prescribe such maximum class rates it would result in heavy reductions to and from points in the Florida peninsula. "... Taking all the circumstances and conditions into consideration, we are of the opinion that rates to and from points in the Florida peninsula for the present, (italics ours) may well be on a somewhat higher level than in other parts of southern territory."

In our opinion, the thing that made this finding necessary was the original error in segregating Florida from the rest of the south and treating it as different territory, instead of treating the entire section under review as a whole, and spreading over such territory a rate structure that would have been the same in the entire south.

The investigation under Docket 13494 was instituted on February 6, 1922. The case was of such magnitude that the rates prescribed thereunder did not become effective until January 15, 1928. The traffic density of the various States embraced in the investigation for the year 1923 was as follows:

Alabama	1,162,413
Florida	554,934
Georgia	852,667
Kentucky	2,948,243
Mississippi	1,038,076
North Carolina	1,096,892
South Carolina	875,947
Tennessee	889,863
Virginia	2,270,535

Our view is that if traffic density is to be taken as one of the determining factors, a glance at the foregoing figures will convince one that a parity of rates would be an impossibility in the south. Certainly Georgia, with 1,162,413 tons would not be entitled to the same rates as Virginia, with 2,270,535 tons, nor would South Carolina, with only 875,947 tons, be entitled to the same level of rates as Kentucky, with 2,948,243 tons. Yet, all of these States, with such great

differences as to traffic density, were grouped, with few exceptions, under the same level of rates except peninsular Florida.

The Florida Railroad Commission, as now constituted, wishes it distinctly understood that the above editorial quoted from the Annual Report of 1915 does not in any way represent their views with reference to the level of rates from or to the State of Florida, or between points in the State.

Intrastate Rate Changes Now Before The Commission

The following applications to revise Florida intrastate rates are now before the Commission. Some have been heard, and not acted on, while some have not yet been set down for hearing, as will be indicated under each heading:

RATES ON ROAD BUILDING MATERIAL Other than Municipal

Under date of October 21, 1929, the Atlantic Coast Line, the Florida East Coast Railway, the Seaboard Air Line Railway and the Georgia, Southern & Florida Railway jointly petitioned this Commission for authority to revise the present rates on Road Building Materials (other than material moving under the so-called municipal scales), between points in Florida, and to substitute therefor the rates authorized by the Interstate Commerce Commission in Docket No. 17517 for general interstate application throughout the Southeast, with the same carload minimum weight and the same rule for computing distances.

By Notice No. 539, dated December 7, 1929, this matter was set down for hearing at Jacksonville, Fla., on January 21, 1930. The hearing was held, and all who

desired to be heard were fully heard. At the conclusion of the hearing sixty days were allowed for the filing of briefs. Upon subsequent application of interested parties the time for filing briefs was extended to April 21, 1930.

WOOD, TAR, STUMPS, ETC., FOR RETORT PUR-POSES

Under date of November 1, 1929, Mr. J. E. Tilford, on behalf of interested carriers, petitioned the Commission for authority to cancel the present commodity rates on Waste Wood for distillation purposes between points in Florida, and to substitute therefor a uniform scale, to be applied on the lines of all carriers. The scale proposed is similar to that now applicable on intrastate traffic between points in the State of Alabama.

Under Notice No. 542, issued December 12, 1929, this matter was set down for formal hearing in Jacksonville, Fla., on January 23, 1930. Hearing was held, and the matter taken under advisement by the Commission. On account of the press of other matters, this application has not been decided, but action will be taken just as soon as possible.

LESS THAN CARLOAD COMMODITY RATES AND EXCEPTIONS TO SOUTHERN CLASSIFICATION

Under Notice No. 506, dated January 22, 1929, this matter was set down for formal hearing at Tampa, Fla., on February 12, 1929. The hearing was begun as scheduled, and as soon as the first carrier witness submitted his exhibits it became apparent that the application of the carriers went much further than was anticipated by the shippers from reading the original application. Due to that situation, the Commissioners

decided that the hearing should be adjourned to Jacksonville, Fla., on May 8, 1929, in order to allow shippers time in which to digest the application, also the exhibits filed by Mr. R. G. Hodgkin, Chairman of the carrier's Fourth Section Committee. Hearing was held on May 8, 1929, as scheduled. All parties desiring to be heard were heard, and the matter taken under advisement by the Commission.

This is a matter of considerable scope, and has required considerable study, to determine the effect the granting of the carrier's petition would have upon shipments moving between points in this State. The final decision in the matter has been somewhat delayed, but the Commissioners hope to be able to take definite action in the near future.

DESCRIPTIONS ON FERTILIZERS AND FERTILIZER MATERIALS

By Notice No. 507, dated January 22, 1929, the Commissioners set down for hearing at Tampa, Fla., on February 13, 1929, the application of the Atlantic Coast Line and Seaboard Air Line for authority to revise and consolidate descriptions of fertilizer and fertilizer materials between points in Florida.

The hearing was postponed to Jacksonville on May 7, 1929, in order to allow the carriers to submit an amended application, setting forth in more detail just what was wanted. The postponed hearing was held at Jacksonville on May 7, 1929, and after taking testimony of carriers and shippers who desired to be heard, the Commissioners took the matter under advisement.

This is not a very important matter, inasmuch as there does not seem to be any objection on the part of shippers to the present description. However if it can be done without doing violence to the rates themselves, or injustice to the shippers, there seems to be no good reason why there should not be a single scale and description on fertilizer and fertilizer materials.

The petition should either be approved, approved in part, or denied, and the Commissioners hope to be able to take final action within a short time.

ELIMINATION OF PER CAR RATINGS

On January 30, 1930, Mr. J. E. Tilford, on behalf of all Florida lines, presented this Commission with a formal application for authority to eliminate the present per car ratings and rates and to substitute therefor rates expressed in cents per hundred pounds, per ton and per cord.

It was thought that this application could be disposed of without formal hearing. With that end in view we circularized principal Florida interests. A similar petition was approved by the State Commissions of Alabama and South Carolina.

Replies to our circular letter indicated opposition to the proposed changes, particularly in Tampa and Jacksonville. For this reason it will be necessary for the Commissioners to hold a formal hearing on this application. Notice setting down the hearing will be issued within a short time.

CAST IRON PIPE AND FITTINGS

By petition dated February 3, 1930, Mr. J. E. Tilford, on behalf of trunk lines, and Mr. J. A. Streyer, on behalf of short lines, authority was asked to cancel all existing intrastate carload and less than carload commodity dates and classification exceptions on cast iron pipe and fittings.

This matter will be set down for formal hearing as soon as possible.

EXPRESS REFRIGERATOR CAR SERVICE

This Commission is very much gratified at the reception given to the express refrigerator car service for the movement of strawberries from Florida to interstate markets in the east and middle west. By reference to previous Reports it will be seen that the Commissioners have been trying to secure this service for Florida shippers since 1916. We were finally successful, when the Interstate Commerce Commission, under Docket No. 18187, in an opinion dated February 4, 1929, issued its final report, holding that the present freight service for the transportation of strawberries from Florida to points in Official Classification territory was inadequate, and directed the carriers to arrange for the establishment of express refrigerator carload service.

This service was furnished for the season 1930. It has been generally used by shippers, and has apparently given satisfaction. This service has resulted in much quicker time to the markets, and in the opinion of the Commissioners will stimulate the strawberry industry in Florida to a considerable extent.

This season's movement of strawberries from the Plant City section alone has amounted to 5,502,001 quarts, as reported by the Plant City Enterprise, of April 4, 1930.

Conferences and Investigations

January 19. A conference was held with the City Commissioners and Manager of the Quincy Telephone Company, with reference to the application of the Quincy Telephone Company to revise and increase its telephone rates.

January 28. Commissioner Wells attended a meeting of the Southern Freight Committee in Atlanta, Ga., regarding rules governing the shipment of water-melons.

January 29. Conference with Mr. A. Worlund, manager of the Cottondale Telephone Company, with reference to complaint filed by Mrs. F. H. Watkins.

A conference was held with Mr. H. P. Adair, Geo. L. Rutherford and F. C. Hillyer on court ruling in the Log Rate Case.

February 1. Commissioner Wells attended a conference in Jacksonville with representatives of the Interstate Commerce Commission and shippers, relating to method of making test weights on shipments under the provisions of I. C. C. Docket No. 16939, Line Haul Rate Case.

February 8. A conference was held with Mr. W. L. Stanley, Vice President Seaboard Air Line Railway with reference to cases before the Commission.

April 18. Conference was held with Mr. R. A. Mc-Cranie, Assistant General Manager, Atlantic Coast Line, and Mr. F. B. Langley, Superintendent, regarding passenger train schedule changes.

April 22. Commissioner Wells appeared before the Federal Court in Richmond, Va., on injunction suit of carriers to set aside order of the Interstate Commerce Commission in Refrigeration Charges on Fruits, Vegetables, Berries and Melons from the South.

August 20. Commissioner Wells attending a meeting of the National Association of Railway and Utilities Commissioners in Glacier Park, Montana.

October 11. Commissioner Wells conferred with operators of motor carrier lines in Tampa, Miami and Orlando with reference to the application of the law governing auto transportation companies in Florida.

October 16. Commissioner Wells appeared on request of the Port Authority of Fort Lauderdale at a hearing conducted by the Interstate Commerce Commission on the application of the Port Authority to connect a short line of railroad with the Seaboard Air Line Railway.

October 29. A conference was held with David Laird, Florida Manager, Southern Bell Telephone & Telegraph Company, regarding service connection charge, filing general exchange tariff covering extension stations and wiring plans.

November 9. Conference with Mr. C. H. Galloway, president of the Winter Park Telephone Company, with reference to appraisal of his plant and filing of application for increased rates. The Commissioners denied authority to file proposed rates without first making an appraisal of the plant by their engineers and holding a public hearing.

November 8. Conference with Mr. W. L. Stanley, Vice President Seaboard Air Line Railway relating to train service on the Carrabelle and Monticello branches and to station service at Havana and Bradenton-Manatee stations.

November 13. Conference with Mr. W. M. Palmer, Dixie Line Products Company, Ocala, Fla., and Mr. E. F. Fitch, Camp Concrete Rock Company, Jacksonville, Fla., in regard to the necessity of holding a conference with shippers in Jacksonville on November 19, concerning rates on road building materials.

November 15. Conference with Mr. W. L. Stanley, Vice President Seaboard Air Line and Mr. Francis B. Carter, District Attorney, Louisville & Nashville Railroad Company, regarding speeding up of schedule on train service between Jacksonville and Pensacola.

November 18. Commissioner Wells attended a conference in Jacksonville with representatives of railroads with reference to proposed cancellation of municipal rates on road building material.

November 26. Commissioner Wells attended a conference in Atlanta, Ga., relating to lumber rates in the southeast, which was held by the Southeastern Association of Railway and Utilities Commissioners.

December 16. Commissioner Wells appeared before the Southern Freight Association in Atlanta, on behalf of Florida shippers, in the matter of proposed rules, regulations and rates governing the shipment of watermelons.

December 18. Conference with Mr. David Laird, Florida Manager, and Mr. Macon Martin, Commercial Superintendent, Southern Bell Telephone & Telegraph Company, in the matter of the revision of toll rate schedules filed by the said company to become effective on January 1, 1930.

After finding the proposed schedules would have little effect on the divisions of revenues of connecting companies and such companies having advised the Commissioners they would file no objections to the rates, the schedule of toll rates filed by the Southern Bell Telephone & Telegraph Company were approved, effective January 1, 1930, and hearing under Notice No. 543 was cancelled.

Commissioner Matthews conducted a hearing in Gainesville on behalf of the Interstate Commerce Commission in Finance Docket 7805, application of the Jacksonville, Gainesville & Gulf Railway Company to abandon a portion of its line of road.

In addition to the conferences and investigations above noted, the Commissioners have daily met many persons calling at their office desiring to make complaints in person, or seeking information as to rates, rules, service and facilities of railroads and utilities under regulation of the Commission.

REPORT OF SPECIAL COUNSEL

TO THE

RAILROAD COMMISSION OF FLORIDA

FOR THE

YEAR 1929

Counsel for the Railroad Commission employed under the provisions of Section 6733 of the Compiled General Laws of Florida, submits the following report for the year 1929.

CASES BEFORE INTERSTATE COMMERCE COMMISSION

 Florida Railroad Commissioners vs. Aberdeen & Rockfish Railroad Company, et al., I. C. C. Docket No. 16939.

This was a proceeding brought by the Railroad Commissioners of Florida against all of the railroads in the United States and Canada attacking the rates on citrus fruits, vegetables, melons, pineapples and strawberries from Florida to all destinations in the United States and Canada, as well as the minima on citrus fruits and vegetables; this case is doubtless the largest rate case ever launched in behalf of the Florida shippers and it required a year and a half of painstaking study and work by Senator Calkins, former counsel for the Commission, to prepare the evidence for this proceeding; the formal complaint was filed by Mr. Calkins on March 30, 1925, and the case was heard before former Interstate Commerce Commission Examiner Hillyer; practically six entire weeks were consumed in taking the testimony; the hearing having been held at Orlando. Jacksonville, and Virginia Beach, Va. Over 2,500 pages

of verbal testimony was taken and over 500 exhibits filed in evidence by the parties. The Growers & Shippers League of Florida, through their counsel, C. R. Marshall, of Washington, D. C., intervened in the proceedings, and inasmuch as the Florida Railroad Commissioners and the Growers & Shippers League had identical interests in the outcome of the rate adjustments sought, the case has thus far been presented as if it were a joint complaint filed by Florida Railroad Commissioners and the Growers & Shippers League. A tentative report by Examiner Hillyer has announced a proposal finding to the effect that the rates attacked are not unreasonable per se and proposing a complete readjustment of all rates on perishables from Florida shipping points to all destinations; together with an increase in the minimum loading of such perishables in consideration of which it is proposed that the Florida shippers shall have the benefit of a reduction in their rates in proportion to the increased minimum load; the time for filing exceptions to this report has been extended to April 4th, 1927, and it is likely that both the Florida Shippers and the Railroad who were parties to the proceedings will file exceptions which will not likely be disposed of until some time the latter part of the year 1927.

This case was finally submitted to the Commission on oral argument on June 21, 1927, and the decision was handed down by the Commission on June 10, 1928.

The Commission found that the rates on citrus fruits in carloads from producing points in Florida to destinations throughout the United States were unreasonable. Reasonable bases of rates and increased carload minima were prescribed.

The result of this decision has been to materially reduce the rates on citrus fruits in carloads and has meant a saving to the growers and shippers of citrus fruits of many thousands of dollars.

Rates on commodities other than citrus are to be dealt with by the Commission in a later report.

Gadsden County Truck Growers' Assc. vs. S. A. L. Railway Company, et al., I. C. C. Docket No. 18757.

This is a subsidiary proceeding to that of Docket No. 16939 and involves rates on perishables from the territory in and about Gadsden County; a tentative report by Examiner Mackley has been made in part sustaining the contentions of the complainant, who was represented by F. E. Harrison, Jr., Rate Expert of Tallahassee; counsel for the Florida Railroad Commission appeared at the hearings of the complaint which were held at Tallahassee and Jacksonville and rendered what assistance he could toward the relief sought.

3. Georgia Public Service Commission vs. A. C. L. Railroad, et al., I. C. C. Docket No. 18364.

This was a proceeding filed by the Georgia Public Service Commission attacking the Florida log rates as being unjustly discriminatory against Interstate Commerce in logs between Georgia and Florida. The Florida Railroad Commission took the position that owing to the conditions under which this log rate operated in Florida that there was no discrimination or undue prejudice created against Interstate Log Traffic between Georgia and Florida and resisted the prayer of the petition filed by the Georgia Public Service Commission. Counsel for the Commission appeared at the hearings held before Examiners Hillyer and Brown at Valdosta, Ga., and before Examiner Brown at Jacksonville, Fla. The taking of testimony has been completed and the time for filing briefs in the matter expires April 1st, 1927.

A most comprehensive brief was filed in this case by Mr. Davis on April 2, 1927. The tentative report proposed by Hon. R. M. Brown, Examiner, was favorable to the contention of the Florida Railroad Commission, which had appeared in defense of the Florida rates attacked in this case.

Exceptions were filed to this report of the Examiner by the Georgia Public Service Commission and by the intervening carriers in behalf of the defendant. The Florida Railroad Commission filed a reply brief to exceptions on September 26, 1927.

This case was submitted on oral argument on December 16, 1927, and was decided on August 2, 1928.

The decision was written by Division 4 of the Commission and found that the interstate rates on logs, except walnut, cherry and cedar in carloads from Florida points north of and including Jacksonville, Gainesville, Burnett's Lake and High Springs, Florida, to destinations in Georgia were unreasonable, and reasonable rates were prescribed.

The Commission also found that the Florida intrastate rates on these logs were unduly preferential of shippers in intrastate commerce, unduly prejudicial to shippers in interstate commerce, and unjustly discriminatory against interstate commerce. Rates were prescribed which would remove such preference, prejudice and discrimination.

The Florida Railroad Commission thereupon on August 21, 1928, filed a petition with the Interstate Commerce Commission for a postponement of the effective date of such order. And such proceedings were had before the Interstate Commerce Commission as to cause a postponement of the effective date of such order to February 8, 1929.

The Florida Railroad Commission and certain of the lumber interests of the State feeling themselves grieved at the report of the Commission filed their bill of complaint in the District Court of the United States in and for the Northern District of Georgia in November, 1928, asking that the order of the Interstate Commerce

Commission be set aside and the enforcement thereof enjoined.

But on January 17, 1929, the said District Court of the United States rendered its opinion in which the order of the Interstate Commerce Commission in said Docket No. 18364 was construed and defined as limited in its territorial scope in so far as it prescribed intrastate rates on logs to those rates which applied on logs from points on the Atlantic Coast Line Railroad's lines in Florida north of and including Jacksonville, Gainesville, Burnett's Lake and High Springs in one direction north-bound for distances in excess of 170 miles.

The Florida Railroad Commission thereupon issued its order changing the intrastate rates on logs from and to certain points in the northern part of Florida pursuant to the decision of the Federal Court.

The Atlantic Coast Line Railroad Company refused to put these rates into effect and the State of Florida, acting by and through the Railroad Commissioners of the State of Florida by their Special Counsel joined by Fred H. Davis, Attorney General of the State of Florida, brought its bill of complaint against the defendant the Atlantic Coast Line Railroad Company in the Circuit Court in and for Duval County, Florida, and obtained an injunction and restraining order restraining the said Atlantic Coast Line Railroad from charging higher rates on logs than those prescribed by the Railroad Commission of the State of Florida.

The Atlantic Coast Line Railroad Company thereupon filed a petition before the Judge of the Circuit Court in and for Duval County asking that said cause be removed to the Federal Court. This petition was denied by the Judge of the Circuit Court in and for Duval County.

The Atlantic Coast Line Railroad Company then filed its bill of complaint in the District Court of the United States for the Southern District of Florida against the members of the Railroad Commission of Florida asking for an injunction and restraining order to restrain the Railroad Commission from further proceedings in the Duval County Circuit Court. Answer was filed by the Railroad Commission and the matter was argued before Judge Wm. B. Sheppard at Miami, and on the 7th day of February said Judge entered an order denying this injunction and dismissing the bill of the Atlantic Coast Line Railroad Company.

The Court also at the same time denied a petition of the railroad to remove the proceedings from the said Court in Duval County to the Federal Court.

While this matter was being argued in Miami before the Federal Judge the Interstate Commerce Commission of its own motion and without further hearing on the 7th day of February, A. D. 1929, amended its original order to read: "Within and throughout the entire State of Florida without exception." This was an attempt to make the order of the Interstate Commerce Commission state-wide, although the Three-Judge Statutory Federal Court had already construed said order to mean from certain points in north Florida.

The Atlantic Coast Line Railroad Company then entered an appeal from the order of the Judge in this proceeding to the Circuit Court of Appeals in New Orleans where, on the 21st day of February, the matter was argued by counsel. No decision has been rendered by the Circuit Court of Appeals.

In the meantime the Florida Railroad Commission, on the 21st day of February, 1929, filed its petition for leave to file a supplemental bill in the District Court of the United States in and for the Northern District of Georgia, Atlanta Division, for the purpose of asking that this amended order of the Interstate Commerce Commission be set aside as invalid.

An order was entered by the Judge of the District Court for the Northern District of Georgia permitting said supplemental bill to be filed. This matter will be heard before a Three-Judge Court in New Orleans on March 7, 1929.

This case was argued before Circuit Judge Walker and District Judges Dawkins and Sibley at New Orleans on March 7th, 1929. The Atlantic Coast Line Railroad Company was allowed to intervene in support of the order.

The Three-Judge Court found that the investigation made by the Interstate Commerce Commission in this matter was made after a full hearing within the meaning of the statute and the power of the Interstate Commerce Commission in making the order was not abused. The order of the Commission was therefore sustained.

The opinion of the Court in the first hearing is to be found in 30 F. (2d) 116, and the opinion of the Court in the re-hearing is to be found in 31 F. (2d) 580.

This case has been taken to the United States Supreme Court on appeal and will probably be argued during the week of the 28th of April, 1930.

Hon. Fred H. Davis, Attorney General of the State of Florida; Mr. H. P. Adair, Attorney for Putnam Lumber Company; Mr. Geo. L. Rutherford, Attorney for Brooks-Scanlon Corporation; Mr. F. C. Hillyer, Attorney representing the Jacksonville Traffic Bureau, and Mr. H. P. Osborne, Attorney for Wilson Cypress Company, have been very active in the preparation and conduct of the many and varied phases of this case and much credit is due them for the successful presentation of the issues involved in the many forums which the complainants in their extremity have sought. It has been through their co-operation and assistance that the sovereign dignity of the State of Florida has been upheld and the rates and orders of the Florida Railroad Commission protected.

4. I. C. C. Docket 15100. Depreciation Charges of Steam Railroad Companies.

The above proceeding, instituted upon motion of the Interstate Commerce Commission, arose out of provisions of paragraph (5) of Section 20 of the Interstate Commerce Act, amended February 28, 1920, reading as follows:

"The Commission shall, as soon as practicable, prescribe, for carriers subject to this Act, the classes of property for which depreciation charges may be properly included under operating expenses, and the percentages of depreciation which shall be charged with respect to each class of such classes of property, classifying the carriers as it may deem proper for this purpose."

The Interstate Commerce Commission organized a depreciation section which secured information from the carriers and as a result of such information issued a tentative report as of March 10, 1923. These tentative reports were distributed and used as a basis for public hearings, the evidence of which was submitted April 19, 1924, and a decision was rendered on November 2, 1926.

The effective date of the order in Docket 15100 was postponed in order to afford time for the consideration of a petition for re-hearing and reconsideration of certain aspects of said order and hearings were resumed on November 9, 1927, at which rehearing the Commission was represented by its accountant, Mr. Fred Pettijohn.

The purposes underlying the above proceedings are to account for the consumption of fixed property currently rather than to account for it when matured and by so doing to standardize and stabilize maintenance expenses to the end that rates may be prescribed with equity both to the carrier and to the public and also to protect both the carrier and the government under the recapture clause of the Transportation Act 1920.

The evidence in this case has all been submitted to the Commission and a tentative report is being awaited; briefs are then to be filed by all of the parties supporting or attacking this tentative report. After which a decision may be expected by the Interstate Commerce Commission.

This case is considered one of the most important investigations undertaken by the Interstate Commerce Commission in late years.

5. I. C. C. Docket 14700. Depreciation Charges of Telephone Companies.

The above proceeding, instituted upon motion of the Interstate Commerce Commission, arose out of provisions of paragraph (5) of Section 20 of the Interstate Commerce Act, as amended February 28, 1920, reading as follows:

"The Commission shall, as soon as practicable, prescribe for carirers subject to this Act, the classes of property for which depreciation charges may be properly included under operating expenses, and the percentages of depreciation which shall be charged with respect to each class of such classes of property, classifying the carriers as it may deem proper for this purpose."

The Interstate Commerce Commission organized a depreciation section which secured information from the telephone companies and as a result of such information issued a tentative report as of March 10, 1923. These tentative reports were distributed and used as a basis for public hearings, the evidence of which was submitted April 19, 1924, and a decision was rendered on November 2, 1926.

The effective date of the order in Docket 14700 was postponed in order to afford time for the consideration

of a petition for rehearing and reconsideration of certain aspects of said order and hearings were resumed on November 9, 1927, at which rehearing the Commission was represented by its Telephone Engineer, Mr. A. B. Greene.

The evidence in this case has all been submitted to the Commission and a tentative report is being awaited; briefs are then to be filed by all of the parties supporting or attacking this report. After which a decision may be expected by the Interstate Commerce Commission.

6. Ex Parte No. 91. General Revision of Accounting Rules for Steam Carriers.

The Interstate Commerce Commission is required under the Acts to regulate Steam Carriers, to prescribe the accounting rules and regulations governing the accounting of such carriers.

Prior to the present general hearing in connection with this subject, the Bureau of Accounts, Interstate Commerce Commission, had established the practice of preparing tentative accounting rules and submitting same to a Committee of the Railway Accounting Officers' Association for its criticism, suggestion or approval, and after conference with such committee to prescribe accounting rules governing carriers' accounts, the several States and general public not being parties to such accounting rules and regulations, although the the carriers were prohibited from observing any accounts not prescribed by the Commission, unless first having received permission from the Interstate Commerce Commission to keep such additional accounts.

In pursuance to its established practice, the Interstate Commission issued, under date of October, 1926, a draft of the Tentative Accounting Rules for Steam Railroads. The Committee of Statistics and Accounts of the National Association of Railroad and Public Utility Commissioners, of which the Florida Commission's Accountant is a member, requested to be made parties to a general investigation and have advocated a system of accounts that will permit of service cost finding. Our accountant was actively engaged in the preparation of the fundamental principles upon which the classification to be submitted and advocated by the States are predicated, in fact, he and the statistician of the Minnesota Commission prepared the classification to be introduced.

The importance of having an adequate classification of accounts for steam carriers has heretofore been ignored or overlooked. But without an adequate classification of accounts, regulatory bodies cannot discharge their responsibilities, since they will be without reliable information upon which to predicate their findings.

Service costs cannot be established, except at unreasonable expense, and only then by special studies, unless a classification of accounts is prescribed that will permit of the determination of costs by classes of service. The purposes to be served must determine the classification of accounts and, in our opinion, the above investigation will have more beneficial and far-reaching effect than any investigation previously undertaken by the Interstate Commerce Commission.

7. Refrigeration Charges on Fruits, Vegetables, Berries and Melons from the South. I. C. C. Docket No. 17936.

This is an investigation instituted by the Commission on its own motion into and concerning the justness, reasonableness and lawfulness of the charges of all common carriers by railroad subject to the Interstate Commerce Act and operating in Southern Classification and Official Classification territories, applicable to the protection against heat of perishable freight such as fruits, vegetables, berries and melons. from points in

Florida, Georgia, South Carolina, North Carolina and Virginia to destinations in the United States in Official Classification territory; and into and concerning the character, extent and cost of such protective service, with a view to prescribing such just and reasonable charges therefor as may appear to be warranted.

Hearings were begun in this case at Jacksonville, Florida, on April 26, 1927. Subsequent hearings were held at Washington, D. C., in September, 1927, and in January, 1928. The final hearing is to be held on April 17, 1928, at Washington, D. C.

Examiner Price, Bureau of Accounts, Interstate Commerce Commission, made a very exhaustive investigation of the cost of rendering refrigeration service both as to the specific services and costs pertaining to carrier and to Fruit Growers' Express operations and ably supported his findings under cross-examination.

Examiner Smith, Bureau of Service, Interstate Commerce Commission, made a very able and extensive investigation as to the respective services performed by the carriers and the Fruit Growers' Express Company.

This examination has been the most thorough and complete investigation undertaken with respect to refrigeration service up to the present time.

This case is recognized as one of great importance to the users of refrigeration service to and from Florida, and the Florida Railroad Commission has taken an active interest in it and through its counsel and accountant has made every effort to protect the interests of the Florida shippers and growers of perishable products.

The magnitude of this investigation is readily seen when it is found that at the end of the last hearing 4,363 pages of testimony had been taken and about 225 exhibits had been filed and analyzed.

The taking of testimony in this case closed on April 23, 1928, and briefs were filed by the parties on the 15th

day of July, 1928. The Florida Railroad Commission in connection with the Growers & Shippers League of Florida filed a most comprehensive brief in the case.

Special commendation is due Mr. Fred Pettijohn, Accountant for the Railroad Commission, for his work in this case. The cost studies made by him were very thorough and exhaustive and we believe were of much help to the Examiner and to the Commission in arriving at a proper disposition of the matters involved in this investigation.

Director Bartel and Special Examiner Rogers, who had charge of this case, issued their proposed report on October 17, 1928, proposing material reductions in the refrigeration rates.

Exceptions to this report were filed by the respondents and the matter was submitted to the whole Commission in oral argument on December 7, 1928.

On February 12, 1929, by unanimous decision the Interstate Commerce Commission issued its final report in this case and prescribed, effective April 15, 1929, rates and refrigeration charges from Florida to trunk line and New England territories amounting to a reduction of the standard refrigeration charges of 14.5% on citrus fruits and vegetables, 23% on berries and 8% on melons and fruits other than citrus. As an illustratration of the great saving that will inure to the growers and shippers of citrus fruits and other perishables from Florida, the reductions per car on shipments moving via Potomac Yard are as follows:

Citrus and Vegetables	\$10.62
Berries	18.33
Melons and Fruit other than Citrus	6.95

Based upon the average perishable shipments under refrigeration it is estimated that the shippers and growers will benefit in an amount of from \$400,000.00 to \$500,000.00 annually.

The Florida Railroad Commission recognized this

case as one of great importance to the shippers and growers and all users of refrigeration service to and from Florida, and took an active interest in it, and through its Counsel, Rate Expert and Accountant, made every effort to protect the interest of the Florida growers and shippers of perishable products, and to secure an equitable refrigeration rate on such products.

On March 14, 1929, the carriers filed with Commission a petition for re-hearing.

The Commission by its order of April 8th, 1929, reopened this cause for re-hearing for the purpose of receiving further evidence as to the allowances which should be made in the measure of the stated refrigeration charges to cover the elements of profit and of haulage of ice in the bunkers of refrigerator cars. It further ordered that the effective date of the original order as modified should not be postponed beyond May 1st, 1929.

The carriers thereupon filed their Bill of Complaint in the United States District Court for the Eastern District of Virginia against the United States for the purpose of having enjoined, set aside, annulled and suspended the order of the Interstate Commerce Commission in this case.

The relief sought by the carriers was denied and their Bill of Complaint was dismissed.

The Commission thereupon entered upon numerous hearings as to the allowances that should be made for profit and haulage of ice factors.

These hearings are being continued and an exhaustive investigation is being made into this subject.

8. Cancellation Transcontinental Class and Commodity Rates to and from Florida. I. & S. Docket 2983.

By supplements duly filed with the Interstate Commerce Commission, to the various tariffs involved in this proceeding, the Respondent Carriers, either individually or through their authorized Publishing Agents, sought the cancellation of all class and commodity rates between Transcontinental Territory on the one hand and all points within the Peninsula of Florida on the other, designed to become effective on or about September 25, 1927, and proposing in lieu thereof, combination of rates based upon class or commodity rates published within these same tariffs to or from Jacksonville, Florida, and points in the Transcontinental Territory, plus the proportional rates published in Agent J. H. Glenn's "Florida Transcontinental Basing Tariff," Freight Tariff No. 96, I. C. C. A-628, between Jacksonville, Florida, and local and junction points in the Florida Peninsula enumerated therein.

The result of the proposed cancellation of these through published class and commodity rates, to and from the Florida Peninsula, and the application of the combination of rates to and from Jacksonville, Florida, would have the effect of increasing the rates involved to an unreasonably high level, both as to classes or commodities. This is especially true as to the rates to and from Miami, Florida, West Palm Beach, Florida, and the other points which we represent as protestants here.

The only reason advanced by the carriers at the time these proposed increases were submitted by them to the shippers' representatives in support of their proposals making the advances now under suspension, was "to provide for uniformity in constructing rates to and from their territory."

The Florida Railroad Commission on September 1, 1927, filed petition with the Commission protesting the advances proposed by the cancellation of the through published rates in the various tariffs involved, making a prayer that the Commission exercise its authority under Section 15 of the Interstate Commerce Act, and order the suspension of the operation of the tariffs

pending an investigation of the lawfulness of these publications.

Such an order was promulgated by the Commission on September 21, 1927, and pursuant to this order, the proceeding was assigned for hearing at Washington, D. C., on November 10, 1927, at which time testimony was offered by J. H. Tench, Rate Expert of Florida Railroad Commission, for protestant shippers and receivers.

This matter was submitted on brief to the Commission on January 24, 1928, and a favorable decision has been handed down by the Commission.

9. Atlantic Terra Cotta Company et al. vs. Atlanta & West Point Railroad Company et. al. I. C. C. Docket 19859.

It is alleged that the rates charged for the transportation of Terra Cotta, in carloads, from Rocky Hill and Perth Amboy, N. J., Tottenville, N. Y., and East Point, Ga., to Florida points were and are unreasonable, unduly preferential of shippers of similar commodities, more particularly natural and artificial stone, and of Florida Intrastate traffic, in violation of Sections 1, 3 and 13 of the Interstate Commerce Act.

Lawful rates for the future and reparation is sought. The Florida Railroad Commission intervened, as did also the Arnold Stone, Brick & Tile Company, the Jacksonville Concrete Products Company, the Jacksonville Traffic Bureau, Inc., and others.

This cause was submitted to the Commission on brief on January 24th, 1928.

Oral argument before Division 4 of the Commission was had on October 22, 1928, and a final decision was entered by Division 4 on January 14, 1929. This decision was favorable to the contention of the Florida Railroad Commission in that the through rates on building terra cotta in carloads from Rocky Hill and

Perth Amboy, N. J., Tottenville, N. Y., and East Point, Ga., to points in Florida were found to have been unreasonable prior to October 11, 1926, and reparations were awarded.

10. Transportation of Strawberries in Carload Lots from Florida, Georgia, North Carolina, South Carolina, Virginia and Alabama to Points in Official Classification Territory. I. C. C. Docket No. 18187.

By order dated the 12th day of April, A. D. 1926, the Commission having under consideration the matter of the Transportation of Strawberries in carload lots from points in Florida, Georgia, North Carolina, South Carolina and Virginia to points in Official Classification Territory, directed an investigation "Into and concerning the question of

- (1) The reasonableness, justness, and adequacy of the present freight service on strawberries, in carloads, from points in the State of Florida, Georgia, North Carolina, South Carolina and Virginia to points in Official Classification Territory,
- (2) The necessity, if any, for the establishment of express carload service on strawberries from and to such points, all with a view to establishing such just, reasonable, and adequate service, either freight or express, as may be warranted by the record, and
- (3) Requiring the express companies or the railroads to provide themselves with and furnish refrigerator cars properly equipped for use in express service, if that service is found to be necessary and warranted by the record."

The carriers participating in the transportation of strawberries to points in Official Classification Territory, together with the American Railway Express Company and the Southeastern Express Company, were made parties respondent to this proceeding. By later order the scope of this investigation was broadended to include also the movement of strawberries from producing sections of Alabama.

Subsequently hearings in this proceeding were held in Lakeland, Florida; Montgomery, Alabama; Wilmington, N. C., and New York City.

By agreement of the parties at the Lakeland hearing the record that was made in considering Docket No. 12893 was by reference made a part of the record in this present case.

The final hearing was held in New York City on February 27, 1928. A voluminous record was made in this case. The growers and shippers in both the producing centers of the State deserve great credit for their whole-hearted co-operation in this matter. Commissioner Matthews was of great assistance in the preparation and presentation of the evidence, and in the conduct of the case.

Briefs were filed on May 1, 1928. A favorable report was proposed by Director Bartel and Examiner Brennan on September 15, 1928, and exceptions were ordered filed to the report by the 1st day of October. Exceptions to this report were filed by the respondent railroad carriers and a reply to these exceptions was filed by the Florida Railroad Commission on November 10, 1928.

This case was submitted to the full Commission in oral argument on December 18, 1928, and the Commission on February 4, 1929 issued its final report holding that the present freight service for the transportation of strawberries from Florida, North Carolina and Alabama to points in Official Classification Territory and Dewberries from North Carolina and South Carolina to the same destinations is inadequate and directed the

carriers to arrange for the establishment of express refrigerator carload service.

11. In the Matter of Rates on Fertilizer Materials and Articles Taking the same Rates within the State of Florida. I. C. C. Docket No. 20358.

On October 29, 1927, a petition was filed with the Interstate Commerce Commission on behalf of the Atlantic Coast Line Railroad Company, the Seaboard Air Line Railway Company, Florida East Coast Railway Company and other carriers by railroad operating in Florida, complaining of the refusal of the Florida Railroad Commission to put into effect the interstate rates on fertilizer materials as prescribed by the Interstate Commerce Commission in Docket No. 16295. Fertilizers between Southern Points, 113 I. C. C. 389. Petitioners claim this failure and refusal on the part of the Florida Railroad Commission resulted in an undue, unreasonable and unjust discrimination against interstate and foreign commerce, in violation of Section 3, and subdivisions 3 and 4 of Section 13 of the Interstate Commerce Act as amended.

A hearing was had in this matter on March 12, 1928, at Orlando, Florida, before H. W. Archer, Senior Examiner, and testimony was offered by the interior fertilizer manufacturing companies and by Mr. J. H. Tench, Rate Expert for the Florida Railroad Commission.

Briefs were filed on behalf of the Railroad Commission on June 13, 1928, and in July Examiner Archer made his proposed report finding that the maintenance of interstate rates on fertilizer materials in the State of Florida lower than the interstate basis are not unduly prejudicial to interstate shippers or localities or unjustly discriminatory against interstate commerce.

Exceptions were taken to this report by the carriers and the Florida Railroad Commission and J. O. Cassidy,

representing the fertilizer companies, on September 8, 1928, filed their reply brief to these exceptions.

This matter was submitted by oral argument to the full Commission on December 6, 1928, and on the 21st day of March, 1929, in an opinion by Mr. Eastman, the Commission found that undue prejudice to interstate commerce was not proven and the proceedings were dismissed.

This was quite a victory for the interior fertilizer mixers and for the Florida Railroad Commission in that the contention of the Railroad Commission that conditions in Florida with reference to the traffic in fertilizer materials are distinctly different to those in other States was sustained.

12. Finance Docket No. 7714. Application of A. C. L. Railroad Company for Certificate Under Paragraph 18 of Section 1, of the Interstate Commerce Act Authorizing Abandonment of Its Line of Railroad from Yuste to Monticello, Florida.

This application was filed by the Atlantic Coast Line Railroad Company on the 14th day of July, 1929.

Immediately upon receipt of notice of this application the State of Florida acting through the Railroad Commission filed with the Interstate Commerce Commission a "Motion to Dismiss" the above application on the ground that the Interstate Commerce Commission had no jurisdiction to entertain the application nor to grant the relief prayed.

This "Motion to Dismiss" was based upon the fact that the Florida Supreme Court had already found that the attempted abandonment by the Atlantic Coast Line of its line of railroad from Yuste to Monticello was done unlawfully and without a certificate from the Commission permitting the abandonment. That the line of railroad had already been abandoned and the track and station facilities removed, and therefore, the Commission had no jurisdiction to entertain an application for abandonment.

A hearing in this matter was held in Tallahassee before Examiner Molster on October 18, 1929. This "Motion to Dismiss" was renewed before the Examiner who over-ruled the same.

In January, 1930, Examiner Molster filed his proposed report and recommended that the Commission find that power is not conferred by Section 1 (18) of the Interstate Commerce Act to issue a certificate authorizing abandonment of a line of railroad after the fact of abandonment and that the application should be dismissed.

13. Finance Docket No. 7805. In the Matter of the Application of the Jacksonville, Gainesville & Gulf Railway to Abandon that Part of Its Line from North Gainesville to Sampson City.

A hearing in this proceeding was held by the Railroad Commission of Florida, Hon. E. S. Matthews acting for the Commission, on the 18th day of December, 1929, at Gainesville, Florida. This hearing was had by the Railroad Commission for the Interstate Commerce Commission. A record was made but no recommendations were made as to any proposed action by the Florida Railroad Commission.

A brief was filed on the part of the Florida Railroad Commission representing the protestants with the Commission protesting against the issuance of this certificate.

On February 27, 1930, Division Four of the Commission issued its report finding that a certificate ought to issue authorizing the Jacksonville, Gainesville & Gulf Railway to abandon this part of its line.

LAW CASES

1. Florida Railroad Commissioners vs. S. A. L.

Railway Company and Atlantic Coast Line Railroad Company.

This is a mandamus suit in the Supreme Court of Florida to require these two railroads to obey the Railroad Commission's order of April 18, 1923, ordering said railroads to install a reciprocal switch at Bradenton, Florida, such as will enable them to exchange cars with each other at that point for the convenience of shippers; the case is pending on an answer by the A. C. L. R. R. Company confessing the right of the Commissioners to enforce this order and on the answer of the S. A. L. Rwy. Co., asserting that the order of the Commissioners is in violation of Sec. 18 of the Transportation Act of 1920, in that jurisdiction of interchange tracks is exclusively in the Interstate Commerce Commission; recent holdings of the Supreme Court of the United States tend strongly to support the contention of the S. A. L. Rwy. Company in this matter and it is the intention of counsel for the Commissioners to secure a final disposition of this case in the Florida Supreme Court and then if the decision is adverse there, to file such case before the Interstate Commerce Commission to procure the same relief.

2. Railroad Commissioners of Florida vs. Clyde Steamship Company.

There was a mandamus suit in the Florida Supreme Court to compel the Clyde Steamship Company to obey the Florida classification on shipments moving between Jacksonville and Miami; an alternative writ was issued to which a demurrer has been filed by the Respondent, asserting that the Commissioners have no authority over the Clyde Steamship Company because its vessels go out upon the high seas; this demurrer is awaiting argument before the Supreme Court, the case having been fully briefed by both parties.

On March 11, 1929, the Court issued its order overruling the demurrer of the respondent to the Alternative Writ.

3. Railroad Commissioners of Florida vs. S. A. L. Ry. Co.

This is a mandamus proceeding to require the S. A. L. Rwy. Company to erect a new passenger depot at Starke, Florida, as ordered by the Commission; the company has answered the alternative writ and I have moved for a peremptory writ, the answer notwithstanding; the case has been fully briefed and is awaiting oral argument in the Supreme Court for final decision.

4. Railroad Commissioners of Florida vs. A. C. L. R. R. Co.

This is a mandamus proceeding instituted in the Circuit Court of Orange County, Florida, to require the Railroad Company to obey Rule 29, prescribed by the Commissioners governing the transportation of perishables in less than car load lots in intrastate traffic in the State of Florida; the Railroad Company filed a demurrer to the alternative writ and the case was argued before Judge Frank A. Smith at Orlando and the demurrer overruled; the company has recently filed its answer to the alternative writ and the case awaits further proceedings with reference to such answer.

Railroad Commissioners of Florida vs. S. A. L. Ry. Co., Circuit Court of Duval County.

This is an identical proceeding with that mentioned in the preceding paragraph save that it relates to the S. A. L. Rwy. Company; the case is pending on a motion to quash the alternative writ which has not been argued.

The motion to quash in the above case was argued

by counsel for both parties before Judge DeWitt T. Gray, in Jacksonville, Fla., on February 14, 1929, but no decision has been made as yet.

The motion to quash in the above case was over-ruled by Judge Gray and the respondent was given until March 3, 1930, within which to file its return.

The Railroad Commissioners of Florida vs. S. A. L. Ry. Co., Circuit Court of Leon County.

This was a suit to collect a fine of \$1,000 imposed upon the S. A. L. Rwy. Company for violation of the rules of the Commission relating to continuous mileage rate application to shipments originating on the C. H. & N. R. R. Co., which is controlled by the S. A. L. Rwy. Co. Pleas have been filed by the Railway Company to Plaintiff's declaration and demurrers interposed to such pleas; the case is awaiting disposition of the demurrers.

7. The State of Florida, ex rel. Fred H. Davis as Attorney General, and ex rel. Railroad Commissioners of the State of Florida, vs. Atlantic Coast Line Railroad Company. In re: Restoration of Track and Station Facilities at Monticello, Florida. Mandamus.

On September 14, 1927, Petition for Alternative Writ of Mandamus was filed in above matter, asking that the Atlantic Coast Line Railroad Company be required to restore its tracks from Yuste, Florida, to Monticello, Florida, torn up and dismantled on August 25, 1927, to maintain said tracks and road-bed in a reasonable safe and suitable condition, to restore the train service over said line of railroad and to observe the train schedules that were in effect prior to the said August 25, 1927. On September 15, 1927, the Supreme Court of Florida granted the petition for Alternative Writ of Mandamus.

To this Alternative Writ the Railroad Company filed

a Motion to Quash. This motion was fully briefed by both parties and orally argued in the Supreme Court on November 3, 1927.

The Court, speaking through Justice Terrell, overruled this Motion to Quash and took jurisdiction of the subject matter of the Alternative Writ—Justice Whitfield filed a concurring opinion. Both opinions were most able expositions of the law on the question raised by the Motion to Quash, and sustained the position of the Railroad Commission on every point.

Return to Alternative Writ was filed by the respondent on February 8, 1928.

On March 8, 1928, the relators filed their Motion to Strike and Demurrer to Return to Alternative Writ.

On May 4th respondent filed its Amended Return to Alternative Writ.

To this amended Return relators filed Motion to Strike, Demurrer and a Motion for a Peremptory Writ without proof.

This case was argued before the full bench on June 12, 1928, and on May 14, 1929, the Court made its order awarding a Peremptory Writ of Mandamus requiring the respondent, the Atlantic Coast Line Railroad Company, to restore its track from Yuste to Monticello, or so much thereof as had been torn up and dismantled and to maintain said track and roadbed in a reasonably safe and suitable condition and to restore the train service over said line of railroad that was in effect prior to the date said track was torn up and dismantled.

A petition for re-hearing was filed with the Court and on October 25, 1929, the Court by its order denied said petition. In the meantime the Atlantic Coast Line Railroad Company had filed its application with the Interstate Commerce Commission known as Finance Docket No. 7714, asking the Commission to issue its certificate permitting the abandonment of this portion of its line of railroad.

The filing of this application was duly brought to the attention of the Supreme Court of Florida by the respondent herein and the Court on November 19, 1929, entered an order staying the issuance of Peremptory Writ until the matter now pending before the Interstate Commerce Commission may be determined by that tribunal.

The respondent thereupon filed its petition for a Writ of Certiorari in the Supreme Court of the United States under Section 237-B Judicial Code U. S. C. A. Title 28, Section 344 (b) on the theory that the Supreme Court of Florida had denied to the Coast Line a right claimed and exercised by it under the authority of the Interstate Commerce Commission authorizing it to abandon that part of its line of railroad running from Yuste to Monticello, Florida.

The State of Florida through its Attorney General and the Railroad Commission filed a brief in opposition to the petition for Writ of Certiorari.

The Supreme Court of the United States denied the petition for Writ of Certiorari.

The issuance of the Peremptory Writ of Mandamus is now being held up awaiting the action of the Interstate Commerce Commission.

8. The State of Florida, ex rel. Railroad Commissioners, vs. Atlantic Coast Line Railroad Company. Mandamus. In re: Ewing Station.

This is a mandamus suit in the Supreme Court of the State of Florida, instituted on November 15, 1927, to require the Atlantic Coast Line Railroad Company to obey an order of the Railroad Commission, to abolish for the purpose of computing rates, the station of Ewing, Florida, near Tampa.

On December 10, 1927, the respondent railway company filed a Motion to Quash the Alternative Writ.

This matter has been fully briefed and will be shortly presented to the Court.

Oral arguments were made to the Court by counsel for both parties in above cause on June 12, 1928.

On January 6, 1930, the Court overruled the Motion to Quash and required the respondent to file its return to the Alternative Writ.

9. The State of Florida, ex rel. Railroad Commissioners of the State of Florida vs. Jacksonville Terminal Company, a corporation. Mandamus.

This suit was instituted on February 13, 1928, to require the Jacksonville Terminal Company:

"To receive in your baggage room baggage properly identified by a claim check of such persons, firms, or corporations as may comply with the terms of Order No. 950, of the Railroad Commissioners of the State of Florida, and issue to the owner presenting a duplicate of such claim check. together with a railroad ticket, a train check for such baggage to the destination shown on the ticket. And to permit any person, firm or corporation engaged in the business of handling and hauling baggage from hotels, residences and places of business in Jacksonville, Florida, to your passenger station, as the agent of prospective passengers, who has filed with you a solvent bond executed by an acceptable Surety company in your favor in the sum of Ten Thousand Dollars (\$10,000.00), conditioned to indemnify you for all loss or damage occasioned by loss, accident, negligence or mistake in the handling of baggage by such person, firm or corporation, to issue duplicate claim checks for baggage and to have their claim checks recognized and exchanged for train checks by you when presented by a passenger together with a railroad ticket.

"And in all things to fully observe and comply with said Order No. 950, of the Railroad Commissioners of the State of Florida."

On March 8th, the respondent filed its Motion to Quash the Alternative Writ. Oral argument was had before the full Court on this Motion to Quash on June 13, 1928.

On July 19th, the Court denied Motion to Quash in a very fine opinion by Mr. Justice Buford in which the Court held:

"The powers of the Railroad Commission are broad enough under the statute to include the authority to make reasonable regulations respecting the handling of baggage belonging to prospective railroad passengers by a terminal company and providing a reasonable system for its safe-keeping and convenient identification by its owner after it has been received by the terminal company.

"While the right to the management and control of the property of common carirers is inherent in the carriers who own or operate the property, yet because of the nature of the service and the immediate interest of the public therein, supervision and regulation of the operation and of the business done as common carriers are within the powers of the State as to intrastate business when lawful federal authority is not dominant, and this governmental supervision and regulation may be lawfully exerted through administrative officers and Commissions or boards when they are validly constituted, and their governing powers and duties in the premises are legally defined and limited by duly enacted statutes.

"A terminal company may not arbitrarily sub-

ject one class of passengers to an inconvenience in the matter of the identification of baggage from which under substantially the same circumstances, it protects and saves another class; and if it attempts to do so, such action on its part constitutes discrimination which the relators, being the governmental agency having supervision of such matters may by reasonable regulation prevent in the exercise of the sound judgment of the relators under our statutes."

Respondent thereupon filed its Return to Alternative Writ to which Demurrer has been filed and also a Motion for Peremptory Writ of Mandamus.

This matter was submitted to the Court on oral argument in final hearing on the 6th of March, 1929.

The Florida Telephone Corporation, Plaintiff vs. Railroad Commission of Florida, Defendants. Bill for Injunction.

This was a case instituted in the District Court of the United States for the Northern District of Florida seeking an injunction against a rate order of the Florida Railroad Commission fixing a schedule of telephone rates at the Ocala Exchange.

The Bill of Complaint was filed on November 6, 1929, asking that the schedule of rates fixed for the Ocala Telephone Exchange by the Railroad Commission be declared confiscatory and the Railroad Commission and all other persons be enjoined from enforcing the same or interfering with the plaintiff in collecting a higher schedule of rates.

On November 25, 1929, the defendant filed its answer denying the main allegations of the bill and on December 20th all parties to the proceeding appeared before Judge Wm. B. Sheppard, Judge of the United States

District Court and testimony was taken and reported in said cause.

Briefs were also filed by all parties and on February 21, 1930, Judge Sheppard filed his opinion sustaining in great part the contentions of the Florida Railroad Commission and upholding its method of valuing telephone plants. A few minor errors in computing valuations were found by the Court and the rate order of the Commission was found to be confiscatory as it was found by the Court to yield a revenue substantially less than that found to be reasonable.

The plaintiff, the Florida Telephone Corporation, was aggrieved at the finding of the Judge of this Court and has appealed this case to the Circuit Court of Appeals in New Orleans.

11. State of Florida, Complainant, vs. A. C. L. Railroad Company, Seaboard Air Line Railway Company, Florida East Coast Railway Company and Georgia Southern & Florida Railway Company, Defendants.

The Bill of Complaint seeking an injunction against the above name defendants was filed in the Circuit Court in and for Duval County on the 29th day of November, 1929, and the matter of a temporary restraining order was argued before Judge DeWitt T. Gray on that date and said temporary restraining order was issued.

This injunction was sought against the above named defendants to prevent them from withdrawing and cancelling certain schedules of Commodity Rates known as "Municipal Rates" on roadway materials without the consent of the Florida Railroad Commission first being had and obtained.

On the 14th day of October, 1929, the above named defendants had jointly and severally served notice upon the Railroad Commission that it was their purpose and intent to cancel these rates without applying to the Railroad Commission for permission so to do and this temporary restraining order was obtained through Judge Gray to prevent this action on the part of defendants.

Demurrers were then filed to the Bill and Motions to Dissolve the Temporary Injunction were also filed and argued before Judge Cooper Gibbs in Jacksonville.

On the 24th day of January, 1930, Judge Gibbs overruled the Demurrer and denied the Motions and required the defendants to plead or answer on or before the Rule Day in March, 1930.

12. State of Florida ex rel. Railroad Commissioners of the State of Florida vs. Atlantic Coast Line Railroad Company. Mandamus. In re: Gravel Rates.

On the 9th day of July, 1929, the Supreme Court of Florida issued an Alternative Writ in the above case requiring the respondent, the Atlantic Coast Line Railroad Company, to apply intrastate freight rates upon gravel transported by freight over its line from Tampa, Florida, to stations or points located on the line of the respondent in the State of Florida.

To this Alternative Writ the respondent filed its Motion to Quash on numerous grounds.

13. State of Florida ex rel. Railroad Commissioners of the State of Florida vs. Seaboard Air Line Railway Company. Mandamus. In re: Gravel Rates.

On the 9th day of July, 1929, the Supreme Court of Florida issued an Alternative Writ in the above case requiring the respondent, the Seaboard Air Line Railway Company, to apply intrastate freight rates upon gravel transported by freight over its line from Tampa, Florida, to stations or points located on the line of the respondent in the State of Florida.

To this Alternative Writ the respondent filed its Motion to Quash on numerous grounds.

14. W. B. Cahoon, Sheriff of Duval County, Plaintiff in Error vs. E. S. Smith, Defendant in Error. Writ of Error to Circuit Court of Duval County. Habeas Corpus.

The defendant in error, E. S. Smith, was arrested in Duval County, Florida, on a warrant charging him with a violation of Chapter 13,700, Laws of 1929, provided for the regulation of Auto Transportation Companies. The defendant was bound over by the Justice of Peace Court and committed for trial in the Circuit Court of Record in and for Duval County. He applied to Circuit Judge DeWitt T. Gray for a Writ of Habeas Corpus to secure his release and it was granted.

This appeal is a Writ of Error from the final judgment of the Judge of the Circuit Court of Duval County and brings into question the validity and constitutionality of Chapter 13,700 known as "The Bus Bill." No proceedings have as yet been had in the Supreme Court.

15. Seaboard Air Line Railway Company, et al., Petitioners vs. Railroad Commissioners of the State of Florida, Respondents. Petition for Writ of Certiorari in the Supreme Court of Florida.

This is a petition for a Writ of Certiorari to review the action of the Railroad Commissioners of Florida in granting a Certificate of Convenience and Necessity to Union Bus Company for the operation of a bus line from Tallahassee to Marianna, Florida. The Writ is sought by two railroads—one operating from Jackson-ville to River Junction and the other operating from River Junction to Pensacola. It is also sought by a bus line operating from Jacksonville to Tallahassee.

The Writ of Certiorari was issued out of the Court on the 31st day of January, A. D. 1930.

The respondents have filed a Motion to Quash the

Writ but no further action has been taken as yet.

16. Seaboard Air Line Railway Company and Railway Express Agency, Inc., Petitioners vs. the Railroad Commissioners of the State of Florida, Respondents. In the Supreme Court of Florida. Petition for Writ of Certiorari.

Petition for Writ of Certiorari was filed in the Supreme Court of the State to review the action of the Florida Railroad Commission in granting a Certificate of Convenience and Necessity to H. T. Pace to operate motor trucks for the handling of freight and express between Jacksonville and Tallahassee. The Writ was granted on the 28th day of January, 1930.

Motion to Quash the Writ has been filed in the Court but no further action has been taken and the case is awaiting disposition on Motion to Quash.

The foregoing is a brief resume of the cases handled before the Interstate Commerce Commission and the law Courts. It does not take into consideration the numerous opinions rendered, nor the activities of the Legal Department in hearings before the Railroad Commissioners on various matters.

Respectfully submitted,

THEO. T. TURNBULL, Counsel.

Report of Telephone Engineer

A considerable amount of work was done during the past year by the Telephone Engineer and his assistant in preparing information for rate hearings in connection with applications for increases in rates at Ocala, Crescent City, Hastings, and Quincy. At Largo an appraisal of the telephone exchange was made in connection with the consolidation of that exchange with the Clearwater exchange.

Investigations of conditions of Plant and operating at the following exchanges were made, with recommendations for improvements in operating methods and for the reconstruction of plant: Madison, DeFuniak Springs, Crestview, Monticello, Callahan and Quincy. At Quincy an appraisal of the telephone property was made in connection with application from the Quincy Telephone Company for an increase in the local exchange rates.

The Telephone Engineer attended Federal Court at New Orleans and Pensacola to appear as witness for the State of Florida in a suit brought by the Florida Telephone Corporation, claiming that the rates allowed at the Ocala Exchange by the Railroad Commission on the recent application for increase in rates were not sufficient to provide a return on the value of the property claimed by the company. The particulars of this case are given elsewhere in the Annual Report by the Counsel for the Railroad Commission.

The Telephone Engineer, as Chairman of the Depreciation Committee presented his report on Depreciation, Docket No. 14,700, at the Conference of the State Public Service Commission Engineers in Washington,

D. C. This report reviewed the work done by the various Committees serving, and the proceedings of the hearings held by the Interstate Commerce Commission since the case was opened in 1922.

Respectfully submitted,
A. B. GREENE,
Telephone Engineer.

Informal Applications and Complaints

- 1. Unsatisfactory telephone service at DeFuniak Springs. D. Stuart Gillis, vs. Southeastern Telephone Co. Additional facilities provided and service improved.
- 2. Poor telephone service and facilities at Madison. Inspection by telephone engineer made. Additional facilities provided and service improved.
- 3. Overcharge on toll rate. Mlasby Machine Co., vs. Southern Bell. Charge adjusted.
- Refusal to render telephone service. Mrs. F. H. Watkins, vs. Cottondale Telephone Co. Dismissed.
- 5. Underpayment of operates. Chamber of Commerce, Apopka, vs. Florida Telephone Corporation. Managerial function. No jurisdiction, except to require good service.
- 6. Unsatisfactory train service, Monticello Branch. J. Malcolm Johnson, et al., vs. Seaboard Air Line Railway. Formal hearing held.
- 7. Discontinuance of seasonal trains. Application of Seaboard Air Line Railway. Approved.
- 8. Discourteous telephone service. Randolph Calhoun, Sarasota, vs. Peninsular Telephone Co. Adjusted.
- 9. Excessive toll charge. Bert L. Woolf, Citrus Center, vs. Inter County Tel. & Tel. Co. Adjusted.
- 10. Discontinuing Pershing as flag stop. Application Live Oak, Perry & Gulf Railroad. Approved.
- 11. Overcharge on station rental. Dr. E. L. Schumaker, Eustis, vs. Florida Telephone Corporation. Satisfied.
- Closing Harold agency. Application of Louisville
 Nashville Railroad. Approved. Caretaker appointed.
 - 13. Closing Galliver agency. Application of Louis-

- ville & Nashville Railroad. Approved. Caretaker appointed.
- 14. Refusal of toll service. O. P. Slone, Webster, vs. Florida Telephone Corporation. Not justified.
- 15. Sale of telephone lines to Florida Telephone Corporation and dismantling toll line between Webster and Trilby. Application Southern Bell. Approved.
- 16. Temporary closing of Hines agency. Application of Atlantic Coast Line Railroad Co. Approved.
- 17. Closing of Woodville agency. Application of Seaboard Air Line Railway. Withdrawn.
- 18. Reducing train service on Florida Central & Gulf Railroad to two trains weekly. Application of Seaboard Air Line. Approved.
- 19. Furnishing refrigerator cars for loading strawberry shipments. Galloway Shippers Association, vs. Atlantic Coast Line. Satisfied.
- 20. Failure to itemize toll bill. A. T. Snodgrass, Kissimmee, vs. Florida Telephone Corporation. Satisfied.
- Extending telephone service to San Mateo. H.
 McKenzie, Palatka, vs. Southern Bell. Deferred.
- 22. Discontinuing passenger train service into Hampton Springs. South Georgia Railway. Approved, provided passengers, mail and express are taken care of satisfactorily by bus.
- 23. Discontinuing passenger train service on Monticello Branch and substituting motor buses. Application Seaboard Air Line. Formal.
- 24. Withdrawing service on Wing Boat Line. Railway Express Agency. Approved.
- 25. Changing regular to flag stops, Gretna, McIntyre, Campville, Sparr, Anthony, Oxford, Belleview,

Mount Pleasant. Application Seaboard Air Line. Approved.

- 26. Discontinuing Oakland exchange and connecting by party line with Winter Garden. Application Florida Telephone Corporation. Approved, provided pay station is established.
- 27. Establishing Valrico as seasonal agency. Application Seaboard Air Line. Denied.
- 28. Changing Knights to seasonal agency. Application of Seaboard Air Line. Approved.
- 29. Abandoning Garfield as non-agency station. Application Florida East Coast Railway. Approved.
- 30. Closing Campville agency. Campville Brick Co., et al., vs. Seaboard Air Line Railway. Application to close denied.
- 31. Failure to give telephone service. Carl D. Lippincott, Zephyrhills, vs. Florida Telephone Corporation. Investigated for improvement of service.
- 32. Application to close Whitney agency. Seaboard Air Line. Authorized to close from August to November, inclusive, provided caretaker is appointed.
- 33. Application to close Ona Agency. Seaboard Air Line. Denied.
- 34. Suspension of Rule 26 for summer half holidays. Florida carriers. Approved.
- 35. Poor telephone service. J. B. Steinmetz, Apopka, vs. Florida Telephone Corporation. Satisfied.
- 36. Pick-up service, New Smyrna. New Smyrna Chamber of Commerce, vs. Railway Express Agency. Not justified.
- 37. Closing St. Marks agency. Seaboard Air Line Railway. Approved.
 - 38. Discontinuing flag stop at Baxter for Trains

- Nos. 1 and 2. Application of Georgia Southern and Florida Railway. Approved conditionally.
- '39. Withdrawal of seasonal passenger trains. Application of Seaboard Air Line. Approved.
- 40. Closing seasonal agency, Welcome Junction. Application Seaboard Air Line. Approved.
- 41. Establishing motor car service. Live Oak, Perry & Gulf Railroad. Approved.
- 42. Changing schedules of Trains 29 and 30. Application of Florida East Coast Railway. Approved.
- 43. Closing agency at Oneco. W. B. Thompson & Sons, Oneco, vs. Seaboard Air Line Railway. No application filed.
- 44. Discontinuance of Trains 89 and 80 between Lakeland and Jacksonville. Atlantic Coast Line. Approved.
- 45. Discontinuance of Trains Nos. 76 and 79 between Thomasville and Monticello station. Atlantic Coast Line. Approved.
- 46. Rearrangement of passenger train service between Sanford-Homosassa and between Burnetts Lake, Ocala and Palatka. Application Atlantic Coast Line. Approved.
- 47. Closing Dupont Agency. Application of Florida East Coast Railway. Authorized to close July to October, inclusive, provided caretaker appointed during those months.
- 48. Discontinuing passenger train service. Application Marianna & Blountstown Railroad. Approved, provided adequate mail and express service given.
- 49. Abandonment of express loading platform at Mulberry. Application Railway Express Agency. Approved.
- Establishing Brownville as seasonal agency.
 Application Atlantic Coast Line Railroad. Approved,

effective May 1, provided caretaker appointed.

- Poor toll service. S. S. Rickett, Jacksonville, vs. Southern Bell. Satisfied.
- 52. P B X hotel rates. Hotel Southland, vs. Inter-County Telephone & Telegraph Co. Legal rate being charged.
- 53. Poor rural telephone service. T. J. Iles, Crescent City, vs. Florida Telephone Corporation. Satisfied.
- 54. Discontinuance service account non-payment of toll bill. J. Anderson, Jr., Leesburg, vs. Florida Telephone Corporation. Satisfied.
- 55. Closing seasonal agency, Felda. Railway Express Agency. Approved.
- 56. Requiring payment for poles. Mrs. J. B. Edgar, Clearwater, vs. Peninsular Telephone Co. Satisfied.
- 57. Closing Lutz agency. E. H. Drake, Lutz, vs. Seaboard Air Line. No application filed.
- 58. Closing Hallandale express office. Railway Express Agency. Approved. To be reopened Dec. 1.
- 59. Closing Webster Exchange. Application Florida Telephone Corporation. Approved.
- 60. Application Florida East Coast Railway to close agencies at Bayard, Espanola, National Gardens, Port Orange, Orange City, Mims, Jensen and Miami Shores. Bayard and National Gardens approved.
- 61. Closing Murdock agency. J. L. Martin, Murdock, vs. Seaboard Air Line. No application filed.
- 62. Tri-weekly service on St. Marks Branch. Formal hearing.
- 63. Closing Vitis express agency. Railway Express Agency. Denied.
- Closing Center Hill exchange and connecting .
 with Bunnell. Application Florida Telephone Corporation. Approved.

- 65. Abandoning old station building at Mattox. Application Seaboard Air Line. Approved.
- 66. Abandonment of Lake Weir station for passenger and local freight business. Application of Atlantic Coast Line. Approved.
- 67. Inquiry concerning stancion law. Thrift-Moody Co. Lumber Company. Opinion rendered.
- 68. Closing Alturas Agency. Alturras Civic Club vs. Seaboard Air Line Railway. Satisfied.
- 69. Closing Venus agency. Application of Atlantic Coast Line Railroad: Approved, provided caretaker appointed.
- 70. Closing Sears agency. Application of Atlantic Coast Line Railroad. Approved conditionally.
- 71. Abandoning Ocoee Exchange and connecting with Winter Garden. Application Florida Telephone Corporation. Approved.
- 72. Replacement of station facilities at Seville. A. M. Prevatt, et. al., Seville, vs. Atlantic Coast Line. Dropped.
- 73. Closing Opa-Lacka agency. City of Opa-Lacka, vs. Seaboard Air Line. No application filed.
- 74. Closing Ellzey agency. Otter Creek Naval Stores Co., vs. Seaboard Air Line. No application filed.
- 75. Poor telephone service. Mrs. R. R. Meeker, Bonifay, vs. Southeastern Telephone Co. Satisfied.
- 76. Closing express agency, Benson Springs. Application Railway Express Agency. Approved.
- 77. Substituting mixed train service for passenger train service, Carrabelle Branch. Seaboard Air Line. Formal hearing held.
- 78. Closing Watertown agency. East Coast Lumber Co., et al., vs. Seaboard Air Line. No application filed.
 - 79. Transferring fish shipments, Dunnellon. C. J.

Hodges & Co., Inglis, vs. Railway Express Agency and Seaboard Air Line. Adjusted.

- 80. Passenger train service, Arcadia-Boca Grande. Application Seaboard Air Line to substitute mixed train service for limited time. Approved.
- 81. Discontinuance of trains 9 and 10 between Burnetts Lake and Jacksonville and Trains 124 and 141 between Burnetts Lake and High Springs. Application Atlantic Coast Line. Withdrawn.
- 82. Discontinuance of trains 192 and 195 between Sebring and Haines City. Application Atlantic Coast Line. Withdrawn.
- 83. Discontinuance of trains 21 and 22 between Waycross, Ga., and Jacksonville, Fla. Application Atlantic Coast Line. Approved, contingent on approval of Georgia Commission.
- 84. Removal of private siding. W. T. Yearwood, Frostproof, vs. Atlantic Coast Line. No jurisdiction. Arbitrated.
- 85. Suspension of Rule 26 at Laurel Hill agency. Louisville & Nashville Railroad application. Approved.
- 86. Closing Lulu agency. Application of Georgia Southern & Florida Railway. Denied.
- 87. Discontinuance of trains 141-142 and 139-134. Application of Atlantic Coast Line Railroad. Approved. Provided change will not interfere with mail and express service.
- 88. Discontinuing trains 46-48 and 49-47 between Homosassa and Ocala on Sundays. Application of Atlantic Coast Line. Approved.
- 89. Consolidation of trains 39 and 81 and 40 and 84. Application of Atlantic Coast Line. Approved.
- 90. Application to close Altoona agency. Atlantic Coast Line. Denied.
 - 91. Application of report charge. J. G. Marvin,

Clearwater, vs. Peninsular Telephone Co. Adjusted.

- 92. Poor telephone service. L. W. Gardner, Greensboro, vs. Quincy Telephone Co. Investigated and adjusted by Telephone Department.
- 93. Applying service connection charge on station paying short term rates. J. N. Willis, Williston, vs. Florida Telephone Corporation. Subscriber should not be required to sign contract for twelve months period. Service connection charge allowed with understanding contract is for initial period of one month. No service connection charge to be made for short term service.
- 94. Closing Argyle agency. Application of Louisville and Nashville Railroad. Denied.
- 95. Abandonment of telephone service. Dr. E. A. Sellers, Altha, vs. Riverside Telephone Co. Business insufficient to maintain line.
- 96. Abandonment of industry side track, Fair Grounds, Marianna, W. J. Singletary, Grand Ridge, vs. Louisville & Nashville Railroad. Adjusted.
- 97. Petition for establishing telegraph service at Lamont, Fla. R. L. Griffis, et al., Lamont, vs. Western Union Telegraph Co. Formal hearing held.
- 98. Interference with mail service on account of change in passenger train schedule. Chamber of Commerce, Micanopy, vs. Atlantic Coast Line. Respondent advised Postal authorities had stated ample mail service would be provided.
- 99. Failure to supply double-deck cattle car for loading hogs. Gus York, Chipley, vs. Louisville & Nashville Railroad. Dropped.
- 100. Removal of station building at Goulding. Louisville & Nashville Railroad application. Approved.
- 101. Petition for agency station, Tavernier, O. M. Woods, Tavernier, vs. Florida East Coast Railway. Seasonal agency established.

- 102. Applications to close railway and express agency at Boyette. Seaboard Air Line and Railway Express Agency. Approved.
- 103. Rates for telephone service beyond exchange area. Dr. M. M. Hannum, Eustis, vs. Florida Telephone Corporation. Correct rate charged by Telephone Company.
- 104. Rates beyond exchange area. H. F. Hux, Tavares, vs. Florida Telephone Corporation. Correct rate being charged.
- 105. Impounding of waters by railroad embankment. Citizens of Redland, vs. Seaboard Air Line Railway. Corrected.
- 106. Overflow of lands caused by drainage stoppage. S. C. Alsobrook, Coleman, vs. Seaboard Air Line Railway. Satisfied.
- 107. Building cattle guards to protect grove. J. H. Hancock, Punta Gorda, vs. Seaboard Air Line Railway. Satisfied.
- 108. Application of service connection charge. E. L. McLeod, Wildwood, vs. Florida Telephone Corporation. Charge of \$3.50 made. Initial period one month.
- 109. Inadequate telephone service. Irvin & Sons, Callahan, vs. Union Telephone Co. Investigated by telephone engineer and corrected.
- 110. Train service, discontinuing passenger trains between Orlando and Wildwood, Nos. 607 and 608. Application of Seaboard Air Line Railway. Approved.
- 111. Rebuilding depot destroyed by fire. Town of Ocoee, vs. Atlantic Coast Line Railroad. Fires apparently of incendiary origin. Commission will require rebuilding if ample fire protection afforded.
- 112. Closing agency at Dania. Application of Seaboard Air Line Railway. Approved.
 - 113. Closing Brayton as agency station. Application

of Seaboard Air Line Railway. Approved.

- 114. Installing toll station. J. H. Barwick, Canal Point, vs. Southern Bell Tel. & Tel. Co. Satisfied.
- 115. Closing toll station at Floridale. Application of Southern Bell Tel. & Tel. Co. Approved.
- 116. Change in passenger train schedule between Jacksonville and Pensacola, Trains 36-37, 38-39. Applications of Seaboard Air Line and Louisville & Nashville. Approved.
- 117. Changing night train schedule, Monticello Branch. Application of Seaboard Air Line Railway. Approved.
- 118. Charge for seasonal service at Coral Gables. Hon. Ross A. Collins, Washington, D. C., vs. Southern Bell Tel. & Tel. Co. Correct rates charged by Telephone Company.
- 119. Unsatisfactory rural service. T. J. Isles, Crescent City, vs. Florida Telephone Corporation. Investigated by Telephone Engineer and service improved.
- 120. Failure to follow text in telephone directory listing. John Manss, Tampa, vs. Peninsular Telephone Co. Satisfied.
- 121. Poor rural telephone service. Wacissa Line. Commission, vs. Southeastern Telephone Co. Telephone company alleges line destroyed by road gang. Line will be reconstructed.
- 122. Removal of station building at Brent. Application of Louisville & Nashville Railroad. Approved.
- 123. Reduction of telephone rates at Hollywood Exchange. Application of Southern Bell Tel. & Tel. Co. Approved.
- 124. Basis for establishing rate zones for telephone exchanges. Chamber of Commerce, Clearwater, vs. Peninsular Telephone Co. Adjusted.

125. Charge for fire alarm service by telephone company. Inquiry Milton Telephone Co. No charge should be made. No responsibility assumed by telephone company when free service furnished.

126. Building station platform at Hinson. Commission, vs. Seaboard Air Line Railway. Satisfied.

Report of Motor Transport Division

The Legislature of 1929 passed an act providing for the supervision and regulation of persons, firms, corporations and associations owning, controlling, operating or managing motor vehicles used in the business of transporting persons or property for compensation over the public highways of the State; defining auto transportation companies and providing supervision and regulation thereof by the Railroad Commission of the State of Florida and providing for the enforcement of the provisions of this act and for the punishment of violations thereof and imposing a mileage tax and providing for the disposition of the revenue raised by the same; and repealing all acts inconsistent with the provisions of this act. This Act is Chapter 13700, General Laws of Florida, 1929.

Under the provisions of this law the Commissioners have general jurisdiction to supervise and regulate the rates, fares, charges, classifications, rules and regulations and services of auto transportation companies in the State, and the State Comptroller is charged with the duty of collecting the millage tax imposed.

Pursuant to the requirements of the Act, the Commissioners proceeded to prescribe forms for making application for certificates of convenience and necessity and to adopt rules and regulations governing liability and property damage insurance or surety bond, tariff schedules, time schedules, the equipment and operation of auto transportation companies.

Also, after a series of hearings, the Commissioners prescribed a uniform system of accounts for auto transportation companies operating under certificate of public convenience and necessity, which has been published in pamphlet form. The Commissioners will in the near

future adopt a freight classification for motor carriers in Florida.

After the passage of the law, notices were issued and a number of hearings held at various points in the State to consider applications which had been filed. The law provides that a certificate of convenience and necessity shall upon hearing be granted as a matter of right to such auto transportation companies operating in good faith on the 19th day of April, 1929, over the route for which such certificate shall be sought, who shall comply in full with the provisions of the act. The majority of certificates which have been issued fall under this classification.

As is usual in the enforcement of a new law, many detailed questions have arisen for determination as to the scope and requirements of the Act. These questions to a large extent have been satisfactorily solved and with the adoption of uniform procedure and a better understanding on the part of operators as to the scope and purpose of the law, its enforcement is proceeding more smoothly.

Number of applications for Certificates of Conven-

Transpor or appropriate for continuous or conven	
ience and Necessity filed up to January 1st, 1930,	168
Number of Certificates ordered granted	146
Number of Applications withdrawn	10
Number of Applications denied	6
Number of Applications pending	6

CERTIFICATES ISSUED TO THE FOLLOWING BUS AND TRUCK OPERATORS

"B" Indicates Bus Operators

NAME	ADDRESS CER. N	10.
B—Greyhound Lines B—The Motor Transporta	67 E. Ellis St. Atlanta Ga	. 1
tion Co	Room 37 Seaboard Division	
		2
B-Dixie Coach Lines	Bldg. Jacksonville, Fla (Florida Motors) Orlando, Fla	. 3
	Marianna, Fla	
B-Lee's Coach Lines	Marianna, Fla	. 5
	_Marianna, Fla	
B-Orange Belt Motor		
	(Florida Motors) Orlando, Fla	. 7
B-Florida Motor Lines		0
Inc	Orlando, Fla.	- 0
Bee Line Transfer	810-15th St., Tampa, Fla	10
Strickland Truck Line	Tampa, Fla	11
Green Bros. Transfer	011 5th Ave N Ct Determ	
Meteor Delivery Lines	911 5th Ave. N. St. Peters- burg, Fla	19
Pameay Bros Truck Line	Palatka, Fla.	13
Fla. East Coast Motor		
	391 N. W. 24th St., Miami, Fla.	14
Five Transportation Co	Adams & Myrtle St., Jackson-	-
	ville, Florida	15
	Miami, Fla	16
B—Teche Transfer Co	Pensacola, Fla.	18
	_Port Tampa, Fla	
Susie G. James	Port Tampa, Fla.	20
Independent Transfer Co	_Brunswick, Ga. See No. 93	21
E. L. DeVane	_513 N. "D" St. Lake Worth,	
United Lines	Fla391 N. W. 24th St., Miami,	23
Officed Lines	Fla.	24
B-Teche Transfer Co	_Pensacola, Fla	25
B-Union Bus Co	_716 Houston St. Jacksonville,	
	· Fla	26
	Jacksonville, Fla	
B-Tamiami Trail Tours_	Ft. Myers, Fla.	28

NAME	ADDRESS	ER. NO.
B-White Way Tours	_Miami, Fla	29
W. A. Knight Collier Terminal Ware-	_Lake Butler, Fla	30
	Ocala, Fla.	31
Fidelity Storage & Ware-	_Orlando, Fla	20
Leight Truck Line		
Florida Express, Inc.		
Oliver E. Adams		
Star Truck Line		Fla37
B-P. L. Love		
Shaw Furniture Transfer		
	ville, Fla	40
McCloud Truck Line	Lee Terminal Wareho	use,
Southern Transfer & Stor-	Tampa, Fla.	39
age Company	901 5th Ave. St. Peretsb	
	Fla	41
Wayne F. McJunkin		
Dowling Truck Line		
Pellicer & Peters	P. O. Box 1135, Jacksonv	ille,
B-Bailey's Bus Line	Palatka, Fla.	45
Coats Motor Transfer Co		
B-Kittrell Bros. Bus Line		
R. E. Adams Transporta-		
	Ft. Myers, Fla	48
Fred R. Stroud	Live Oak, Fla.	49
Joe B. Higginbotham		
Lambert-Jackson Line Coast to Coast Truck Ex-	207 Water St. Tampa, Fla	
press	226 N. E. 26th St., Miami,	Fla52
Morris Truck Line	3903 San Pedro St., Tampa	a, Fla.53
James Ralph Snowden	Willow, Fla.	54
Jannsen Truck Line	Tampa, Fla	55
Central Truck Lines		ers-
D. H. Matthews Truck Line A. R. West & Sons Truck-	259 N. W. 4th St. Miami,	
	St. Augustine, Fla	
Herald Truck Line	Tampa, Fla.	59

NAME	ADDRESS CER.	NO.
B-Southern Tours, Inc	St. Petersburg, Fla	
	Madison & Brush Sts., Tampa,	
B—Assignment of part of GaFla. Motor Lines (Tallahassee to Thom-	Fla	
asville) T. M. T. & B.	Tifton, Ga.	
	900 Hogan St. Jacksonville,	
B—Ga Fla Motor Lines	Fla	62
Inc	Fla -900 Hogan St. Jacksonville,	02
	Fla.	
Fogarty Bros. Transfer, Inc.	Bradenton, Fla.	
	Ocala, Fla.	
G. M. Davis Truck Line	Mulberry, Fla.	_67
	Tampa, Fla.	
A. M. Johnson	Pompano, Fla.	_69
W. L. Akins Transporta-		
	Orlando, Fla	
Arthur S. Burgess	Ocala, Fla.	_71
	Plant City, Fla	
	1807 Jetton Ave., Tampa, Fla	
B-Gainesville Bus Co	Gainesville, Fla.	_74
Cooper Truck Line	Rt. 5, Box 91, Jacksonville,	
	Fla	_75
Kite Transfer	Gainesville, Fla.	_76
Earl Howard	Winter, Haven, Fla.	
Tropical Transfer	_349 E. 3d St. Jacksonville, Fla	78
John L. & Roscoe Atkins	Wimauma, Fla.	
St. Johns Transportation		
	Orlando, Fla.	_80
	Brewton, Ala.	
	519 W. Bay St. Jacksonville,	
	Fla	_82
	Fla	_83
Merchants Highway Ex-		
press	1053 Liberty St. Jacksonville,	
B-Florida Sight - Seeing	Fla	_84
Tours	St. Petersburg, Fla.	_85

ORDERS ENTERED

Order No. 979.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

CHANGES IN INTRASTATE RATES ON LOGS EX-CEPT WALNUT, CHERRY AND CEDAR FROM AND TO CERTAIN POINTS IN THE NORTHERN PART OF FLORIDA PURSUANT TO DECISION OF FEDERAL COURT.

Issued January 30, 1929. Effective January 30, 1929

1. THIS ORDER is made in view of impending changes in certain intrastate rates on logs in carloads from and to certain points on Atlantic Coast Line Railroad within the State of Florida, which changes in rates have been filed with the Interstate Commerce Commission in the following schedules to become effective on February 8, 1929:

Agent Glenn's Southern Lumber Tariff, I. C. C. A-659, Supplements 10, 12, 13, 15 and 16;

Agent Glenn's Port Lumber Tariff, I. C. C. A-647, Supplements 8, 9, 11, 13 and 14;

Atlantic Coast Line Railroad Company's Florida Local Tariff No. 20, I. C. C. B-2466, Supplements 4, 5, 6 and 7,

including specific items which purport to be issued in compliance with the orders of the Interstate Commerce Commission in its Docket No. 18364. The purpose of this order is to amend the Florida intrastate rates to conform to the orders of the Interstate Commerce Commission in Docket 18364 as construed and defined by the District Court of the United States for the Northern

District of Georgia, Atlanta Division, in equity, in its opinion dated January 17, 1929.

- WHEREAS the said schedules would have the effect of increasing the rates on logs of various kinds and other various descriptions between points on the Atlantic Coast Line Railroad throughout the entire state of Florida without submitting the proposed increased rates to the Railroad Commissioners and receiving their approval as provided in General Rule No. 7 in Section 1 of the Rules and Regulations of the Railroad Commissioners of the State of Florida and without a determination of such submission or application by the Railroad Commissioners as provided in Section 6730 of the Compiled General Statutes and Section 4644 of the Revised General Statutes of 1920, which said submission, application, approval and determination must be procured before any increases or changes can lawfully be made in any existing intrastate rates or charges for transportation subject to the jurisdiction of the Railroad Commissioners of Florida.
- 3. WHEREAS the said tariffs and schedules insofar as they name increased rates on logs, or cancel existing rates on logs of various kinds and descriptions including veneer blocks or bolts namely logs less than six feet in length, between points throughout the State of Florida on the lines of the Atlantic Coast Line Railroad Company purport to be issued in compliance with orders of the Interstate Commerce Commission in its Docket No. 18364, GEORGIA P. S. COMMISSION v A. C. L. R. R. CO. 146 I. C. C. 717;
- 4. WHEREAS the District Court of the United States for the Northern District of Georgia, Atlanta Division, in equity, in its opinion dated January 17, 1929, has construed and defined, for the purpose of rendering valid, the said order of the Interstate Commerce Commission in the said Docket number 18364 as

being limited in its territorial scope insofar as it prescribes intrastate rates on logs to those rates which apply on logs except walnut, cherry and cedar from points on Atlantic Coast Line Railroad's lines in Florida north of and including Jacksonville, Gainesville, Burnett's Lake, and High Springs, in one direction north bound for distances not in excess of 170 miles; and whereas the said schedules above named in Paragraph 1 hereof are not limited or restricted in accordance with the said special Federal Court's construction and definition of the said order of the Interstate Commerce Commission in its Docket No. 18364; and

- 5. WHEREAS it is deemed necessary in the public interests that the Railroad Commissioners of the State of Florida define the extent, if any, to which the intrastate rates on logs in Florida will or may be changed on February 8, 1929, by virtue of the filing and publishing of the tariffs and schedules named in Paragraph 1 hereof with the Interstate Commerce Commission;
- IT IS HEREBY ORDERED that the present intrastate rates on logs of all kinds and descriptions including veneer blocks, bolts, or "short" logs not over 6 feet in length which are in effect and lawfully published as required under the laws of the State of Florida and the regulations of the Railroad Commissioners of the State of Florida on the date of this Order shall remain in full force and effect on and after February 8. 1929, until further order of the said Railroad Commissioners of the State of Florida, notwithstanding the changes proposed to become effective on February 8, 1929, in the schedules and tariffs named in Paragraph 1 hereof; except that, so long as the said decision of the said Federal Court shall or may remain in effect and unreversed, the said schedules and tariffs will, under authority of the Interstate Commerce Commission have the effect of changing and increasing only and

solely the intrastate rates under the following tariff description: "logs, except cedar, cherry and walnut logs, carload minimum weight 40,000 pounds"* for distances not exceeding 170 miles, only in one direction namely north bound to destinations in Florida on the direct short line routes of the Atlantic Coast Line Railroad from the list of stations hereinafter named on the lines extending from High Springs, Florida, through Baker's Mill, Florida, to and beyond DuPont, Georgia, and on the line extending northward from Gainesville, Florida, Through Burnett's Lake and through Jacksonville to and beyond Folkston, Georgia, viz:

Points of Origin

Boulogne, Andrews, Hilliard, Dyal, Callahan, Ratliff, Cary, Dinsmore, Pickett, Jacksonville;

Baker's Mill, Jasper, Marion, Suwannee, Rixford, Live Oak, Padlock, Pine Mount, McAlpin, O'Brien, Branford, Harvard & Groover, Tompson's Spur, Hildreths, Fort White, **High Springs**;

Herlong, Shelton, Columbia, Lake City,

East Alachua, Burnett's Lake

Hague, Gracys, Paradise, T & J Crossing, Gainesville

Florida Transfer, Valdosta Crossing, Cambon, Deeville, Baldwin, Mattox, McPherson, LaBuena, Stockert, Manning, Sapp, Harrah, Ellarbee, Raiford, Johnstown, Lake Butler, Townsend's Still, Putnam, Dukes, Munich Worthington Springs, Santa Fe, Haynesworth, Burnett's Lake and Alachua.

NOTE: These stations are named in the Glenn Tariff, I. C. C. A-659, page 414, note A.)

The jurisdiction of the Interstate Commerce Commis-

^{(*}This description does not include "logs not over six feet in length").

sion over the rates named in the Exception above described has been upheld under the decision of the Federal Court, thus superseding the laws of the State of Florida and the regulations of the Railroad Commissioners of the State of Florida.

- ORDERED FURTHER That counsel for the Railroad Commissioners for the State of Florida be and is hereby authorized and directed to take such steps as may be or may become necessary to preserve the existing intrastate rates on logs of all kinds and descriptions and the rates on veneer blocks, bolts or short logs, which are lawfully in effect between all points in the State of Florida, so that the same shall remain in full force and effect on and after February 8, 1929, notwithstanding the fling of the tariffs and schedules named in paragraph 1 hereof with the exception of the intrastate rates on logs except cherry. walnut and cedar from points specified in Paragraph 6 hereof as prescribed by the Interstate Commerce Commission and upheld by the decision of the Federal Court as described in Paragraph 6.
- 8. DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the City of Tallahassee, Florida, this 30th day of January, 1929.

Railroad Commissioners of the State of Florida (SEAL)

A. S. WELLS,

Chairman

Order No. 980, File No. 1036.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF PETITION OF TAMPA & ST. PETERSBURG BRIDGE COMPANY TO INCREASE ITS TOLL RATES BETWEEN TAMPA AND ST. PETERSBURG OVER THE GANDY BRIDGE.

Pursuant to Notice No. 496 dated the 2d day of January, 1929, the Railroad Commissioners of the State of Florida did on Wednesday, January 16, 1929, at 10 o'clock a. m., in the Board of Trade rooms at Tampa, Florida, hold a hearing for the purpose of considering the petition of the Tampa & St. Petersburg Bridge Company to increase its toll rates between Tampa and St. Petersburg over the Gandy Bridge, and also for the purpose of hearing such other matters relating to the operation of the Gandy Bridge by the Tampa & St. Petersburg Bridge Company as might properly arise in connection therewith.

And at said hearing appeared the following:

John D. Harris and Bayard S. Cook, attorneys, and George A. Cassatt, accountant, representing the Tampa and St. Petersburg Bridge Company. Fred Pettijohn, accountant, representing the Commission, and other interested parties.

And the said Railroad Commissioners did take testimony under oath of all witnesses presented and introduced at said hearing, and did also receive, file and number all exhibits prepared and presented by said witnesses and offered in evidence at said hearing.

Thereupon the said Commissioners took the same under advisement.

And now on this date the said matter coming on for further and final consideration in regular session at their hearing room in the Supreme Court Building. Tallahassee, Florida, and the Commissioners being fully advised in the premises are of the opinion and find that on account of the decrease in traffic over the Gandy Bridge that the rates heretofore prescribed by the Commissioners for use over the said toll bridge of petitioner and now in effect have not produced nor enabled the petitioner to earn a reasonable return upon the fair value of the property devoted to public service; and are further of the opinion and find that the rates hereinafter prescribed for use over the toll bridge of petitioner are just and reasonable and that the petitioner will derive from the use of said rates a reasonable and just return upon the fair value of its property devoted to public service.

Wherefore it is CONSIDERED, ORDERED AND ADJUDGED by the Railroad Commissioners of the State of Florida that effective at 12:01 a. m, on the 10th day of February, 1929, the Tampa & St. Petersburg Bridge Company, the petitioner, is hereby authorized to put into effect the following schedule of toll rates for the operation of the Gandy Bridge:

Rates

Automobile and Driver550	e, plus 10c per passenger
Motor-bus and Driver750	, plus 10c per passenger
Motor Truck and Driver600 Any number of axles, but with wheel-base not exceeding 18 feet.	e, plus 10c per 1000 lbs. or fraction thereof in excess of 6000 pounds gross weight, plus 10c per passenger.

Trailer and one passenger__60c, plus 10c per 1000 lbs.
or fraction thereof in
and trailer exceeds 18 feet. excess of 6000 pounds
If total wheel-base of truck gross weight, plus 10c
per passenger.

Miscellaneous

Motorcycle and Driver	25c, plus 10c per passenger
Bicycle and Rider	10c, plus 10c per passenger
Double Team and Driver	_50c, plus 10c per passenger
Single Team and Driver	_50c, plus 10c per passenger
Horse and Rider	25c plus 10c per passenger
Loose driven Cattle, Horse	es,
etc	20c per head

It is further ORDERED that this cause shall remain open on the docket for such further or other order or orders in the premises as may be justified, jurisdiction being retained for that purpose.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the city of Tallahassee, Florida, this 9th of February, 1929.

A. S. WELLS, Chairman.

Order No. 981, Docket No. 1043.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF THE REVISION OF THE PRESENT INTRASTATE RATES ON SUGAR, C. L., AND L. C. L., BETWEEN POINTS IN THE STATE OF FLORIDA.

Pursuant to Notice No. 493, dated October 24, 1928, the Railroad Commissioners of the State of Florida met in the Mason Hotel, at Jacksonville, Fla., at 10 o'clock, a. m., on November 8th, 1928, at which time the above matter came on for formal hearing, and then and there appeared the following:

Mr. W. H. Henderson, A. G. F. A., Atlantic Coast Line Railroad; Mr. Ward, A. G. F. A., Seaboard Air Line Railway; Mr. D. B. Green, A. G. F. A., Florida East Coast Railway; Mr. F. C. Hillyer, Commerce Counsel and Mr. E. C. Green, Manager of the Jackson-ville Traffic Bureau; Mr. D. G. Hitchcock, Rate Expert of the Tampa Traffic Association; Mr. E. J. Cosgrove, Jr., Industrial Traffic Manager, of Tampa, Fla., and others.

Upon petition of Mr. J. A. Streyer, representing the American Short Line Railroad Association, a further hearing was held on the above matter in the hearing rooms of the Commission, at Tallahassee, Florida, at 10 o'clock a. m., November 21st, 1928, at which time there appeared Mr. C. D. Bailey, Assistant Traffic Manager of the American Short Line Railroad Association.

And at said times and places all who desired to be heard were fully heard, under oath, and the said Railroad Commissioners took the above mentioned matters under advisement.

And now on this day the said matters coming on for further consideration, and the Commissioners being fully advised in the premises, do FIND from the evidence adduced at said hearings, and ORDER as follows:

FINDING 1: That carload rates on Sugar between points in Florida located on and north of the Seaboard Air Line Railway extending from Jacksonville to River Junction, Fla., and between points in Florida west of River Junction, Fla., shall be $27\frac{1}{2}$ percent of the first class rates prescribed by this Commission in Order No. 977, Docket No. 1000, and shown therein under Appendix A.

FINDING 2: That carload rates on Sugar between all points in Florida located south of the said Jackson-ville-River Junction line of the Seaboard Air Line Railway, shall be $27\frac{1}{2}$ per cent of the first class rates prescribed by this Commission in Order No. 977, Docket No. 1000, and shown therein under Appendix A, and the arbitraries carried under Appendix D in said Docket and Order.

FINDING 3: That carload rates on Sugar from all points in Florida located on and north of the Jackson-ville-River Junction line on the one hand, to points in Florida located south of said line on the other, shall be $27\frac{1}{2}$ percent of the first class rates prescribed by this Commission in Order No. 977, Docket No. 1000, as shown therein under Appendix A, and the arbitraries carried under Appendix D in said Order and Docket.

FINDING 4: That carload rates on Sugar from all points in Florida south of the Jacksonville-River Junction line on the one hand to points in Florida on and north of the Jacksonville River Junction line on the other, shall be 27½ percent of the first class rates pre-

scribed by this Commission in Order No. 977, Docket No. 1000, as shown therein under Appendix A.

FINDING 5: That carload rates on Sugar from points in Florida south of the Jacksonville-River Junction line to points in Florida west of River Junction, Fla., shall be 27½ per cent of the first class rates prescribed by this Commission in Order No. 977, Docket No. 1000, as shown therein under Appendix A.

FINDING 6: Findings 1, 2, 3, 4 and 5 have reference to rates on Sugar, C. L., over and between Freight Tariff Class "A" railroads as defined in Appendix C to Order No. 977, Docket No. 1000.

FINDING 7: It is to be understood that where there is a carload movement of sugar over or in connection with a short line, or Freight Tariff Class "B" railroad, or between two Freight Tariff Class "B" railroads, or between such railroads and Freight Tariff Class "A" railroads, as defined in Order No. 977, Docket No. 1000 of this Commission under Appendix C, such short line or lines shall be entitled to assess 27½ percent of the first class rates carried under Appendix E and/or differentials carried under Appendix F. Also arbitraries under Appendix D of said Order No. 977, Docket No. 1000 and ordering paragraph (a) of First Supplemental Report and Order thereto.

FINDING 8: The carload minimum weight on Sugar under the rates authorized herein shall be 40,000 pounds.

FINDING 9: There is hereby established, for the transportation of Sugar, in less than carload lots, between all points within the State of Florida the Fifth Class rates as prescribed by this Commission in Order No. 977, Docket No. 1000.

FINDING 10: That the application of the Seaboard

Air Line Railway for joint line differentials, be, and is hereby denied.

FINDING 11: The necessary relief from Section 6730, Laws of Florida, (commonly referred to as the "long-and-short-haul law" for the proper publication and application of the rates authorized herein is hereby extended.

FINDING 12: The carload rates on Sugar authorized in this Order include the cost of dunnage or paper lining furnished in loading cars not to exceed the following amounts:

In cents	, per	car
Wooden Dunnage	_150	1
Paper Lining	_ 75	
When both Wooden Dunnage and paper		
lining	_150	

Where shippers furnish the dunnage and do the loading, amounts not to exceed the above will be paid them to cover the cost of dunnage and/or paper lining.

FINDING 13: The findings in this Order shall take effect on March 20, 1929.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the city of Tallahassee, Florida, this 18th day of February, 1929.

A. S. WELLS, Chairman.

Order No. 982,

Docket No. 1038.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF THE REVISION OF FREIGHT RULE NO. 10 OF THE FREIGHT RULES OF THE COMMISSION.

Pursuant to Notice No. 497, dated January 4, 1929, the Railroad Commissioners of the State of Florida met in the Hearing Room of the Commission in the City of Tallahassee, Florida, at 10 o'clock a. m., on January 29th, 1929, at which time the above matter came on for formal hearing, and then and there appeared the following:

William C. Burger, Commerce Attorney and L. L. Drescher, Assistant to Vice President, Louisville & Nashville Railroad, Louisville, Ky.; and W. H. Henderson, A. G. F. A., Atlantic Coast Line Railroad, Wilmington, N. C.

And at said time and place all who desired to be heard were fully heard, under oath, and the said Railroad Commissioners took the above mentioned matter under advisement.

And now on this day the said matter coming on for further and final consideration, and the Commissioners being fully advised in the premises, do FIND from the evidence adduced at said hearing, and ORDER as follows:

1. That paragraph 1 of Rule 10 of the Freight Rules of this Commission be revised to read as follows:

"In all cases in which the Florida Classification provides a rating of per 100 pounds, per ton, per barrel or per car, giving to carload shipments lower ratings than apply to less-than-carload shipments, the standard minimum weight of a carload shall be 24,000 pounds unless otherwise specified. Where the actual weight loaded in a car is in excess of the minimum weight, such excess may be charged for in proportion to the carload rates; provided that in no case shall the amount collected on less than a carload exceed the price per carload."

2. That this Order shall take effect on February 25th, 1929.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the city of Tallahassee, Florida, this 18th day of February, 1929.

A. S. WELLS, Chairman.

Order No. 983, Docket No. 1016.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF THE APPLICATION OF CARRIERS FOR REVISION OF INTRASTATE RATES ON CEMENT, C. L., BETWEEN POINTS IN THE STATE OF FLORIDA.

Issued February 20, 1929 Effective April 1st, 1929.

Pursuant to Notice No. 481, dated June 13, 1928, the Railroad Commissioners of the State of Florida met at the Floridan Hotel, in the City of Tampa, Fla., at 10 o'clock a. m., on June 27th, 1928, at which time the above matter came on for formal hearing, and then and there appeared the following:

T. T. Massengill, A. G. F. A., Seaboard Air Line Railway; C. L. Hinnant, A. G. F. A., A. C. L. R. R.; H. E. C. Hawkins, G. F. A., F. E. C. Ry.; E. S. Gubernator and

W. F. Clark, of the Lehigh Portland Cement Company; J. J. Campion, for Penn-Dixie Cement Corporation; W. D. Sankey, Jr., for Virginia Portland Cement Co., and Louisiana Portland Cement Co.; D. S. Browder, for Alpha Portland Cement Company; J. B. Johnson, for Florida Portland Cement Company; E. C. Green, Manager, Jacksonville Traffic Bureau; E. J. Cosgrove, Jr., for Dann-Gerow Company, St. Petersburg; I. T. Williams, for the Bradenton Chamber of Commerce; J. A. Hanna, for the Orlando Chamber of Commerce; John A. O'Rourke, for Rate and Traffic Board of Miami; R. Hudson Burr, for Tampa Board of Trade; R. F. Johnson, for Thos. E. Grady & Co., Inc.; J. Prince Webster, for Florida Lime Rock Association.

And, pursuant to Notice No. 487, dated July 31st, 1928, the Railroad Commissioners of the State of Florida held an adjourned hearing in their hearing rooms in the city of Tallahassee, Florida, at 10 o'clock a. m., August 7, 1928, at which time the above matter came on for further formal hearing, and then and there appeared the following:

T. T. Massengill, for S. A. L. Ry.; C. L. Hinnant, for A. C. L. R. R.; D. B. Green, for F. E. C. Ry.; W. F. Clark and E. S. Gubernator, for Lehigh Portland Cement Co.; J. B. Johnson, for Florida Portland Cement Co.; F. M. Traynor, for Florida Portland Cement Co.; W. D. Sankey, for Alabama, Virginia and Louisiana Portland Cement Companies; J. A. Hanna, for Orlando Chamber of Commerce; E. C. Green, for Jacksonville Traffic Bureau; Frank E. Harrison, Jr., for Florida Traffic Association; John F. Keeley, for Tampa Board of Trade, and H. S. Angle, for Pennsylvania-Dixie Cement Corporation.

And at said times and places all who desired to be heard were fully heard, under oath, and the said Railroad Commissioners took the above mentioned matters under advisement.

And this matter coming on for further consideration and the Commissioners being fully advised in the premises do find:

- 1. That the applications of the carriers were for the adoption of the same rates and method of application as authorized by the Interstate Commerce Commission in Docket No. 15806, except that it was proposed to apply from Tampa, Fla., to points on and north of the Jacksonville-River Junction line of the Seaboard Air Line Railway, and to points west of River Junction, Fla., the distance scale of rates on cement, C. L., as set forth in Appendix B to I. C. C. Docket No. 15806, and to apply in the reverse direction the said Appendix B scale, with the addition of arbitraries as carried under Appendix C, of I. C. C. Docket No. 15806. It was also proposed to apply a flat arbitrary over the Appendix B scale of 40c per ton where the movement is over short or weak lines.
- That the evidence does not justify the Commission to authorize the construction of intrastate rates on cement on the basis petitioned for by the carriers. The evidence shows that such construction would create a rate adjustment that would allow the cement plant located at Clinchfield, Ga., to place its cement into a zone of territory south of the Jacksonville-River Junction line of the Seaboard Air Line Railway Company at a decided rate advantage over the cement plant doing business at Tampa, Fla., although the distances from Clinchfield, Ga., to said territory are considerably greater than the distances from Tampa to the same territory. The evidence further shows that such an adjustment would result in the higher rates south-bound than north-bound through the same territory, contrary to the finding of the Interstate Commerce Commission

in Docket 15806, I. C. C. 132, page 460, as follows:

"There is nothing in the record to justify any different basis of rates north-bound than south-bound, so that a concession to the Tampa mill in reaching territory to the north would probably make it necessary, under Section 3, to extend like concessions to the mills shipping in the reverse direction into Florida."

3. That in order to authorize the rates as petitioned for it would be necessary to extend relief from the provisions of the Florida Long and Short Haul Law, and such action would result in a rate structure that would be difficult to justify.

And now on this date the said matter coming on for final consideration in regular session at their hearing room in the Supreme Court building, Tallahassee, Florida, and the Commissioners being fully advised in the premises, do CONSIDER, ORDER AND ADJUDGE:

1. That on and after the effective date of this order the rates for the transportation of cement in carloads between points within the State of Florida, over and between carriers classified as Freight Tariff Class "A" Railroads, in Appendix "A" attached hereto, shall be as follows:

Distances.	In cents per 100	pounds
5 miles and less		4
10 miles and over	5	5
15 miles and over	10	6
20 miles and over	15	7
30 miles and over	20	8
40 miles and over	30	8.5
50 miles and over	40	9
60 miles and over	50	9.5
70 miles and over	60	10
80 miles and over	70	10.5
90 miles and over	80	11

Distances.		In cents per 100 pounds
100 miles and	over 90	11.5
	over 100	
140 miles and	over 120	12.5
160 miles and	over 140	13
180 miles and	over 160	13.5
200 miles and	over 180	14
220 miles and	over 200	14.5
240 miles and	over 220	15
260 miles and	over 240	15.5
	over 260	
300 miles and	over 280	16.5
	over 300	
340 miles and	over 320	17.5
360 miles and	over 340	18
380 miles and	over 360	18.5
400 miles and	over 380	19
420 miles and	over 400	19.5
440 miles and	over 420	20
460 miles and	over 440	20.5
480 miles and	over 460	21
500 miles and	over 480	21.5
520 miles and	over 500	22
540 miles and	over 520	22.5
560 miles and	over 540	23
	over 560	
600 miles and	over 580	
The state of the s	And the second of the second o	and the second s

2. That on and after the effective date of this order the rates for the transportation of cement in carloads between points within the State of Florida over and between carriers classified as Freight Tariff Class "A" and "B" Railroads, or between Freight Tariff Class "B" Railroads, as shown in Appendix "A" attached hereto, shall be the above scale, to which may be added an arbitrary of not to exceed two cents per hun-

dred pounds, which arbitrary in no event is to be added more than once, and is to accrue solely to the participating Freight Tariff Class "B" Railroad.

- 3. That the carload minimum weight on cement under the rates fixed in this Order shall be 50,000 pounds, except that when for the convenience of the carriers a car of less capacity is furnished, the reasonable minimum will be the marked capacity of the car, but not less than 40,000 pounds.
- 4. That in computing distances for the application of the foregoing rates, the shortest routes shall be used over which carload traffic can be moved without transfer of lading; provided, however, that in the instances where the shortest such route is in whole or in part over the road of a short or weak line, the arbitrary provided for by finding 2, herein, shall be included in determining the rate, and if a longer route wholly over a standard line or lines makes a lower rate such lower rate shall be applied.
- 5. That shipments of mixed carloads of cement, lime, plaster and/or plaster board (comprising a mixture of any two or more of these articles), no one of the commodities comprising the mixture to exceed 50 per cent of the total weight loaded in the car, will be taken, subject to a minimum weight of 50,000 pounds, or 40,000 pounds if a car of less than 50,000 pounds capacity is furnished for carrier's convenience, charges to be assessed on the following basis:

The carload rate will be charged on the actual weight on each commodity, except that any deficit necessary to make up the carload minimum weight will be charged for at the highest rate and minimum weight on any of the commodities included in the mixture.

6. The necessary relief from Section 6730, Laws of

Florida, commonly referred to as the "Long-and-short haul law," for the proper publication and application of the rates authorized herein is hereby extended.

- 7. That jurisdiction of this cause be and is hereby retained for such further orders herein as may be found necessary, just and reasonable.
- 8. That this Order shall take effect on the 1st day of April, 1929.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the City of Tallahassee, Florida, this 20th day of February, 1929.

A. S. WELLS, Chairman.

APPENDIX A—CLASSIFICATION OR RAILROADS Freight Tariff, Class "A" Railroads.

ATLANTIC COAST LINE RAILROAD CO.

FLORIDA EAST COAST RAILWAY COMPANY.

GEORGIA, SOUTHERN & FLORIDA RAILWAY COMPANY.

LOUISVILLE & NASHVILLE RAILROAD COM-PANY.

SEABOARD AIR LINE RAILWAY COMPANY. ST. LOUIS-SAN FRANCISCO RAILWAY.

Freight Tariff, Class "B" Railroads.

Group 1.*

ALABAMA, FLORIDA & GULF RAILROAD COM-PANY.

ALABAMA & WESTERN FLORIDA RAILROAD COMPANY.

ATLANTA & ST. ANDREWS BAY RAILWAY COMPANY.

MARIANNA & BLOUNTSTOWN RAILROAD.

Group 2.*

APALACHICOLA NORTHERN RAILROAD.
GEORGIA & FLORIDA RAILWAY.
LIVE OAK, PERRY & GULF RAILROAD.
SOUTH GEORGIA RAILWAY COMPANY.
TRANS-FLORIDA CENTRAL RAILROAD COMPANY.

^{*}Refers to geographical location only, Group 1 carriers being located west of River Junction, Florida, and Group 2 carriers being located east of River Junction, Florida.

Order No. 986,

Docket No. 1047.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN RE: APPLICATION OF THE CALLAHAN TELE-PHONE COMPANY FOR PERMISSION TO SELL AND TRANSFER ITS ASSETS TO UNION TELE-PHONE COMPANY OF FOLKSTON, GEORGIA.

A petition having been presented by the Callahan Telephone Company, a corporation, by D. P. Farmer, its president, praying for authority to sell and transfer all of its assets to the Union Telephone Company of Folkston. Georgia, for the price and sum of \$2500.00, and it appearing that said petition is in due form, and it appearing further that the stock-holders of the Callahan Telephone Company in regular meeting assembled unanimously authorized and instructed the Board of Directors to sell said assets, and it further appearing that the Board of Directors of the Callahan Telephone Company have unanimously voted to sell its assets consisting of exchanges, equipment, telephone lines, privileges and good will to the Union Telephone Company of Folkston, Georgia, for the price and sum of \$2500.00.

It is therefore ORDERED by the Railroad Commissioners of the State of Florida that the prayer of said petition filed herein by Callahan Telephone Company on February 8, 1929, be granted and said sale of its assets set forth therein be approved.

It is further ORDERED that this order shall become effective when the Callahan Telephone Company shall have furnished to the Railroad Commission its Annual Report for 1928 and for that portion of 1929 said company was operated by Callahan Telephone Company in satisfactory form.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the City of Tallahassee, Florida, this 4th day of March, 1929.

A. S. WELLS, Chairman.

Order No. 984, File No. 4383.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN RE: TOLL RATES, RULES AND REGULATIONS GOVERNING NORTH RIVER BRIDGE, ST. AUGUSTINE, FLORIDA.

- 1. WHEREAS the Railroad Commissioners of the State of Florida did on the 14th day of October, 1926, prescribe and fix a tentative schedule of toll rates to be charged and collected on North River Bridge at St. Augustine, Florida, and did fix certain rules and regulations appurtenant thereto, and
- 2. WHEREAS the St. Augustine North Beach & Toll Bridge Company did on the 17th day of January, 1929, petition for authority to apply the toll rates hereinafter specified on traffic using said toll bridge and the Railroad Commissioners of the State of Florida having thoroughly examined said toll rate schedule and finding the same a reasonable one and such as would enable the petitioner to earn a reasonable and just return upon the fair value of its property devoted to public use.
- 3. It is CONSIDERED, ORDERED AND ADJUDG-ED that the following schedule of toll rates to be charged and collected on North River Bridge at St.

Augustine, Florida, be and the same is hereby approved:

Annual Tickets For Passenger Automobile	s
More than five passenger capacity:	
One Year	\$11.00
Six Months	
Five passenger capacity or under:	
One Year	9.00
Six Months	5.00
Annual Tickets For Trucks	
More than one and one-half ton capacity:	
One Year	\$15.00
Six Months	8.00
One and one-half ton capacity or under:	
One Year	9.00
Six Months	5.00
Annual Tickets For Auto Busses	
Under ten passenger capacity:	
One Year	\$20.00
Six Months	12.00
Over ten passenger capacity:	
One Year	25.00
Six Months	15.00
Single Trip Tickets	
All automobiles and trucks including passengers	
one way	.25
Coupon Ticket	
Ten One-way coupons	1.00

Auto Busses

Auto busses including driver and passengers one-way
Round trip
Pedestrians each way
Motorcycle and rider each way
Bicycle and rider each way
Horse and rider each way
All horse drawn vehicles, driver and passengers,
each-way

- 4. It is further ORDERED that the rules and regulations heretofore prescribed shall be and remain in full force.
- 5. It is further ORDERED that jurisdiction be retained by the Commissioners in this case for such further order or orders as in the premises shall appear just and reasonable.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the City of Tallahassee, Florida, this 1st day of March, 1929.

A. S. WELLS, Chairman.

Order No. 985, Docket No. 1037.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN RE: APPLICATION OF WESTERN UNION TELEGRAPH COMPANY FOR PERMISSION TO CLOSE ITS OFFICE AT ST. ANDREWS, FLORIDA.

Pursuant to Notice No. 502 dated the 4th day of January, 1929, the above matter came on for hearing before the Railroad Commissioners of the State of Florida

at the City Hall in Panama City, Florida, on the 31st day of January, 1929, at 10 o'clock, a. m.

There appeared at said hearing Scott M. Loftin, Attorney and J. B. Cheatham, Assistant Superintendent of the Western Union Telegraph Company.

J. M. Sapp, City Attorney, Panama City and J. H. Drummond, St. Andrews, Florida, appearing for interests at Panama City and St. Andrews.

And the said Commissioners having taken the sworn evidence of witnesses presented and introduced at this hearing and having heard all parties desiring to be heard took said matter under advisement.

And now on this date the said matter coming on for further and final consideration in regular session at their hearing room in the Supreme Court Building, Tallahassee, Florida, and the said Railroad Commissioners being fully advised in the premises do find as follows:

- 1. That the town of St. Andrews was by a special Act of the Legislature approved June 12, 1925, incorporated into and became a part of the City of Panama City.
- 2. That the business of the St. Andrews office has decreased 50% since 1925 and that the last twelve months period shows a total operating loss of \$153.08.
- 3. That the residents of St. Andrews, Florida, would be benefitted by the discontinuance of its office and establishment of a branch agency of the Panama City office.

Therefore it is CONSIDERED, ORDERED and AD-JUDGED by the Railroad Commissioners of the State of Florida that the petition of the Western Union Telegraph Company to close its telegraph office at St. Andrews, Florida, and to discontinue the facilities, service and accommodations now given, granted, extended and allowed through said telegraph office at St. Andrews, Florida, is hereby granted, and the petitioner the Western Union Telegraph Company is hereby authorized to serve its patrons at St. Andrews through its Panama City office.

It is further ORDERED that this order shall become effective on the 1st day of March, 1929.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the city of Tallahassee, Florida, this 26th day of February, 1929.

A. S. WELLS, Chairman.

Order No. 987, Docket No. 1028.

BEFORE THE RAILROAD COMMISIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF APPLICATION OF THE SEA-BOARD AIR LINE RAILWAY COMPANY TO DIS-CONTINÚE THE OPERATION OF TRAINS 213 AND 216 BETWEEN CEDAR KEY AND ARCHER.

Pursuant to Notice No. 490 dated the 19th day of September, 1928, this matter came on for hearing before the Railroad Commissioners of the State of Florida at the Court House in Bronson, Florida, on October 1, 1928.

And the Commissioners took testimony of all witnesses and heard all parties desiring to be heard and thereafter took the said matter under advisement.

And now on this date the said matter coming on for further consideration before said Commissioners in regular session at their office in the City of Tallahassee, Florida, and it appearing to said Commissioners from the evidence adduced at said hearing that it would be more satisfactory to the patrons of the Seaboard Air Line Railway Company at Cedar Key and Archer to discontinue the operation of trains Nos. 263 and 264 and to operate trains Nos. 213 and 216 as mixed trains daily except Sunday.

It is therefore CONSIDERED, ORDERED AND ADJUDGED by the Railroad Commissioners of the State of Florida that effective AT ONCE the Seaboard Air Line Railway Company is hereby authorized to discontinue the operation of trains Nos. 263 and 264 between Cedar Key and Archer and to operate passenger trains Nos. 213 and 216 as mixed trains daily except Sunday.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the city of Tallahassee, Florida, this 2nd day of October, 1928.

A. S. WELLS, Chairman.

Order No. 988, Docket No. 1039.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF APPLICATIONS OF CARRIERS FOR AUTHORITY TO REVISE INTRASTATE RATES ON PLASTER AND PLASTER BOARD, IN CARLOADS, WITHIN THE STATE OF FLORIDA, AND TO PROVIDE A MIXING RULE.

Issued March 14, 1929 Effective May 1st, 1929

Pursuant to Notice No. 503, dated January 4, 1929, the Railroad Commissioners of the State of Florida met in the Assembly Room of the Tampa Chamber of Commerce, in the City of Tampa, Fla., at 9:30 A. M., on January 17, 1929, at which time the above matters came on

for formal hearing, and then and there appeared the following:

E. C. Green, Manager, Jacksonville Traffic Bureau; R. F. Johnson, of Thos. E. Grady & Company, Tampa, Fla.; J. H. Donnell, Manager, Tampa Traffic Association, Tampa, Fla.; F. B. Porter, of U. S. Phosphoric Products Corporation, Atlanta, Ga.; E. J. Cosgrove, Jr., Traffic Manager, Tampa, Fla.; D. B. Green, A. G. F. A., Florida East Coast Railway, St. Augustine, Fla.; T. C. Maurer, Commerce Agent, Seaboard Air Line Railway, Norfolk, Va.; F. E. McKenzie, Assistant to G. F. A., Atlantic Coast Line Railroad, Wilmington, N. C.

And at said time and place all who desired to be heard were fully heard, under oath, and the said Railroad Commissioners took the above matters under advisement.

And these matters coming on for further consideration, the Commissioners being fully advised in the premises, do find:

- 1. That under Order No. 983, issued Feb. 20, 1929, effective April 1st, 1929, this Commission, after formal hearing, found and ordered that the rates on Cement, carload, between points within the State of Florida should be the same as set forth in Appendix B to Interstate Commerce Commission Docket No. 15806.
- 2. That heretofore, intrastate rates in Florida on Plaster, calcined, Plaster of Paris, stucco or wall, and Cement were on the same approximate basis, and that to preserve the heretofore existing relationship, the rates on Plaster, Plaster of Paris and Stucco, in carloads, should be no higher than the contemporaneous rates on Cement, in carloads.
- 3. That the application of carriers suggesting that rates on Plaster Board, carload, be made 3½c per hundred pounds higher than the rates on Wall Plaster ap-

pears to be in line with the general basis of interstate rates in the south.

And now on this date said matters coming on for final consideration in regular session at their hearing room in the Supreme Court Building, Tallahassee, Florida, and the Commissioners being fully advised in the premises, do CONSIDER, ORDER AND ADJUDGE:

(a) That on and after the effective date of this Order the rates for the transportation of Plaster, calcined, and Plaster of Paris, stucco or wall, in carloads, between points within the State of Florida over and between carriers classified as Freight Tariff Class "A" Railroads, in Appendix "A" hereto, shall be as follows:

					In cents
1	Distanc	ces.			per 100 pounds
5	miles	and	less		4
10	miles	and	over	5	5
15	miles	and	over	10	6
20	miles	and	over	15	7
30	miles	and	over	20	8
40	miles	and	over	30	8.5
50	miles	and			9
60	miles	and	over	50	9.5
70	miles	and	over	60	10
					10.5
90	miles	and	over	80	11
100	miles	and	over	90	11.5
120	miles	and	over	100	12
140	miles	and	over	120	12.5
160	miles	and	over	140	13
180	miles	and	over	160	13.5
200	miles	and	over	180	14
220	miles	and	over	200	14.5
240	miles	and	over	220	15
					15.5

	In	cents
Distances.	per 10	0 pounds
280 miles and over	260	16
300 miles and over		
320 miles and over	300	17
340 miles and over	320	17.5
360 miles and over	340	18
380 miles and over	360	18.5
400 miles and over	380	19
420 miles and over	400	19.5
440 miles and over	420	20
460 miles and over	440	20.5
480 miles and over	460	21
500 miles and over	480	21.5
520 miles and over	500	22
540 miles and over	520	22.5
560 miles and over	540	23
580 miles and over	560	23.5
600 miles and over	580	

- (b) That on and after the effective date of this Order the rates for the transportation of Plaster, calcined, and Plaster of Paris, stucco or wall, in carloads, between points within the State of Florida, over and between carriers classified as Freight Tariff Class "A" and "B" Railroads, or over and between Freight Tariff Class "B" Railroads, as shown in Appendix "A" hereto, shall be the above scale, to which may be added an arbitrary of not to exceed two cents per hundred pounds, which arbitrary in no event is to be added more than once, and is to accrue solely to the participating Freight Tariff Class "B" Railroad.
- (c) That the carload minimum weight on Plaster, calcined, and Plaster of Paris, stucco or wall, under the rates fixed in this Order shall be 50,000 pounds, except that when for the convenience of the carrier a car

of less capacity is furnished, the reasonable minimum will be the marked capacity of the car, but not less than 40,000 pounds.

- (d) That on and after the effective date of this Order the rates for the transportation of Plaster Board, in carloads, shall be 3½ cents per 100 pounds higher than the rates prescribed herein on Wall Plaster, carload, subject to the provisions of paragraph (c) above.
- (e) That the following rule shall be applicable on mixed carloads of Wall Plaster and Plaster Board:

Plaster, wall, and Plaster Board, mixed carloads: The carload rate and actual weight shall be charged on each of the commodities included in such mixture, subject to the highest carload minimum weight on any article in the shipment. The deficit, if any, required to make up the minimum weight shall be charged for on basis of the highest rate on any article included in the shipment.

- of the foregoing rates, the shortest routes shall be used over which which carload traffic can be moved without transfer of lading; provided, however, that in the instances where the shortest such route is in whole or in part over the road of a short or weak line, the arbitrary provided for in paragraph (b) herein shall be included in determining the rate, and if a longer route, wholly over a standard line or lines makes a lower rate, such lower rate shall be applied.
- (g) The necessary relief from Section 6730, Laws of Florida, commonly referred to as the "long-and-short-haul law," for the proper publication and appli-

cation of the rates authorized herein is hereby extended.

- (h) That jurisdiction of this cause be and is hereby retained for such further orders herein as may be found necessary, just and reasonable.
- (i) That this Order shall take effect on the 1st day of May, 1929.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the City of Tallahassee, Florida, this 14th day of March, 1929.

A. S. WELLS, Chairman.

APPENDIX A—CLASSIFICATION OF RAILROADS

Freight Tariff, Class "A" Railroads.

ATLANTIC COAST LINE RAILROAD CO.

FLORIDA EAST COAST RAILWAY COMPANY.

GEORGIA, SOUTHERN & FLORIDA RAILWAY COMPANY.

LOUISVILLE & NASHVILLE RAILROAD COM-PANY.

SEABOARD AIR LINE RAILWAY COMPANY. ST. LOUIS-SAN FRANCISCO RAILWAY.

Freight Tariff, Class "B" Railroads.

Group 1.*

ALABAMA, FLORIDA & GULF RAILROAD COM-PANY.

ALABAMA & WESTERN FLORIDA RAILROAD COMPANY.

ATLANTA & ST. ANDREWS BAY RAILWAY COMPANY.

MARIANNA & BLOUNTSTOWN RAILROAD.

Group 2.*

APALACHICOLA NORTHERN RAILROAD.
GEORGIA & FLORIDA RAILWAY.
LIVE OAK, PERRY & GULF RAILROAD.
SOUTH GEORGIA RAILWAY COMPANY.
TRANS-FLORIDA CENTRAL RAILROAD COMPANY.

^{*} Refers to geographical location only, Group 1 carriers being located west of River Junction, Florida and Group 2 carriers being located east of River Junction, Florida.

Order No. 989, Docket No. 1049.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF THE APPLICATION OF THE PENINSULAR TELEPHONE COMPANY TO CHANGE AND INCREASE ITS TELEPHONE RATES AT LARGO, FLORIDA.

1. Pursuant to Notice No. 516 dated the 30th day of March, 1929, at 11 o'clock A. M., in the Chamber of Commerce rooms, Largo, Florida, the above mentioned matter came on for formal hearing before A. S. Wells, Chairman of the said Commissioners, who had theretofore been appointed by said Commissioners to act, and to make an investigation of the subject matter with the same powers as the full Board would have, at which time there appeared and were heard the following parties who entered appearances of record:

For the Peninsular Telephone Company W. G. Brorein, President; Carl D. Brorein, Vice-Pres., & Gen. Mgr.; C. E. Archer, Treasurer; Ralph Shriner, Engineer.

For the public and various organizations: L. L. Wadford, President of Chamber of Commerce, Largo; The Secretary of Chamber of Commerce, Largo.

- 2. And the said Commissioner at said hearing heard all who desired to be heard, and thereafter reported the result of his investigation to the full Board as provided by law.
- 3. And now on this date the said full Board of Railroad Commissioners having heard and considered the report of A. S. Wells, acting as examiner, do find that the Peninsular Telephone Company desires to convert its present telephone system to an Automatic Ma-

chine Switching System, and that the present rates for telephone service at such exchange will not yield a fair return on the investment incident to the installation of such Automatic Machine Switching System.

4. Wherefore it is Ordered that the following schedule of Maximum Monthly Rates is hereby authorized at said exchange, to-wit:

SCHEDULE

Within the Rate Areas as shown by map on file with the Commissioners, boundaries of which are as follows:

First Rate Area

Bounded as follows: Beginning at the intersection of Eighth St. S. W. and Eighth Ave. S. W. thence east along the center line of Eighth Ave., S. W. and Eighth Ave., S. E. to the intersection of Fourth St., S. E., thence north along the center line of Fourth St. S. E. and Fourth St., N. E. to the intersection of Fourth Ave., N. E., thence west along the center line of Fourth Ave., N. E., and Fourth Ave., N. W., to the intersection of Eighth St., N. W., thence south along the center line of Eighth St., N. W., and Eighth St., S. W., to the point of beginning.

Second Rate Area

Bounded as follows: Beginning at the S. E. corner of Sec. 31-Twp.-29-S-R-16-E thence north along section line to the north line of the S. E. ½ of the S. E. ¼ of Sec. 30-Twp.-29-S-R-16-E, thence west to the N. W. corner of the S. W. ¼ of the S. W. ¼ of Sec. 29, TWR 29-S-R-15 E thence south along section line to the S. W. corner of Sec. 17-TWP-30-S-R-15 E, thence east along Sect. line to the S. E. corner of Sec. 15, TWP-30-S-R-15-E, thence north along Sec. line to the N. E. corner of Sec. 3, TWP.

30 S-R-15-E, thence east along Sec. line to point of beginning.

Rural

All that territory outside of the Second Rate Area that is served by exchange lines or where facilities are available.

Note

Any bodies of water are not in rate areas even though they may be within the boundaries above specified.

Flat Rates per Month for Wall Sets as follows:

First Rate Area

	1-Party	2-Party	4-Party
Business	\$4.50	\$4.00	\$3.50
Residence	3.00	2.50	2.00

Second Rate Area

	1-Party	4-Party	8-Party
Business	\$6.00	\$3.00	\$2.75
Residence	3.50	3.00	2.50
	Rural		
Business		\$3.50)
Residence		2.7	5

Private Branch Exchanges

Trunk Line 11/2 times Business 1-Party Rate.

5. It is further ORDERED that the rates hereinabove authorized shall become effective upon the complete conversion of the present system to the Automatic Machine Switching System and the Commission is notified of such complete conversion, and the said applicant is hereby required to file its tariffs accordingly with the Commission on or before said time.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office

in the City of Tallahassee, Florida, this 17th day of April, 1929.

A. S. WELLS, Chairman.

Order No. 990.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

CHANGES IN INTRASTATE RATES ON LOGS EX-CEPT WALNUT, CHERRY AND CEDAR, AND EXCEPT ASH, GUM, HICKORY, OAK, PINE AND CYPRESS LOGS NOT OVER SIX FEET IN LENGTH.

This matter came on this day for further consideration and it appearing that since the entry by this Commission on January 30, 1929, of Order No. 979 with respect to the rates above referred to the Interstate Commerce Commission on to-wit, February 5th, A. D. 1929, did amend its order entered August 2nd, A. D. 1928, in that certain cause then pending before the said Interstate Commerce Commission, Docket No. 18364, entitled Georgia Public Service Commission vs. Atlantic Coast Line Railroad Company 146 I C. C. 717, and by such amendment in terms did exclude from the operation of said order ash, gum, hickory, oak, pine and cypress logs not over six feet in length;

And it further appearing that after the entry by these Railroad Commissioners of said Order No. 979, said Interstate Commerce Commission to-wit, on February 7th, A. D. 1929, without notice to the State of Florida or to this Commission, and for the alleged purpose of clarifying the said order of said Interstate Commerce Commission dated August 2, 1928, did enter a Supplemental Order in said Docket No. 18364, Georgia Public Service Commission vs. Atlantic Coast Line Rail-

road Company, wherein and whereby the said Interstate Commerce Commission did so modify the said Order dated August 2, 1928, as to order the said Atlantic Coast Line Railroad Company to apply between all points upon its lines within and throughout the entire State of Florida without exception the scale of rates set forth in said Order of August 2, 1928, for the transportation intrastate in Florida of logs except walnut, cherry and cedar and except ash, gum, hickory, oak, pine and cypress logs not over six feet in length;

And it further appearing that afterwards the State of Florida and the Railroad Commissioners of the State of Florida did file in the United States District Court for the Northern District of Georgia, Atlanta Division, in that certain suit then pending therein wherein the State of Florida and the Railroad Commissioners of Florida where complainants and the United States and Interstate Commerce Commission were defendants. A petition for rehearing and supplemental bill, to the end that the said Order of the said Interstate Commerce Commission as amended and clarified as aforesaid might be enjoined, annulled and set aside insofar as the said order purported to affect intrastate rates between points in Florida;

And it further appearing that afterwards the said petition for rehearing was allowed and said supplemental bill allowed to be filed and the said rehearing had, and that to-wit, on April ___, A. D. 1929, the said United States District Court did enter its decree wherein and whereby it denied the relief prayed by the original bill and the supplemental bill above referred to, and did dismiss said original bill and said supplemental bill;

And the said Railroad Commissioners of Florida deeming that the said last described decree of said United States District Court is erroneous, have determined to appeal therefrom to the Supreme Court of the United States to the end that said Order of said Interstate Commerce Commission as amended and clarified as aforesaid shall be enjoined, annulled and set aside to the extent aforesaid, but the Railroad Commissioners of Florida recognize that the said decision of said United States District Court sustaining the said order of the said Interstate Commerce Commission is the law of the land until the same shall be modified, set aside or reversed:

It is therefore ORDERED as follows:

- 1. That so much of said Order No. 979 entered by the Railroad Commissioners of the State of Florida January 30, 1929, as relates to intrastate rates between points on the lines of the Atlantic Coast Line Railroad Company in Florida for the transportation of logs except walnut, cherry and cedar, and except ash, gum, hickory, oak, pine and cypress logs not over six feet in length, be and the same is hereby suspended so long as the said decree of the said United States District Court for the Northern District of Georgia shall remain in force and effect and unmodified and unreversed.
- 2. That so long as the said decree of said United States District Court for the Northern District of Georgia shall remain in force and effect and unmodified and unreversed the distance scale of commodity rates in force and effect under the authority of the Railroad Commissioners of the State of Florida on and prior to February 7, 1929, for the transportation of logs except walnut, cherry and cedar between points on the Atlantic Coast Line Railroad in Florida, be and they are hereby suspended; but nothing in this order shall affect any rate for the transportation intrastate, between points on the Atlantic Coast Line Railroad in Florida, of ash, gum, hickory, oak, pine and cypress logs not over six feet in length under any scale of rates in force and effect under the authority of the Railroad Commis-

sioners of the State of Florida on or prior to February 7, 1929.

3. This Order shall remain in force and effect until the further order of the Railfoad Commissioners of the State of Florida.

DONE AND ORDERED by the Railroad Commission of the State of Florida in session at their office in the City of Tallahassee, Florida, this 20th day of April, A. D. 1929.

Railroad Commission of the State of Florida, (Signed)

A. S. WELLS, Chairman.

Order No. 991, Docket No. 1040.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF REVISION OF RATES ON BRICK AND RELATED ARTICLES, CARLOAD, BETWEEN POINTS IN THE STATE OF FLORIDA.

Issued June 10, 1929

Effective Aug. 5, 1929

Pursuant to Notice No. 504, dated January 22nd, 1929, the above matters were set down for formal hearing in the Assembly Room of the Tampa Chamber of Commerce, at 10 o'clock A. M., February 11th, 1929. Upon application of interested parties, hearing so set was postponed to March 25th, 1929, in the Assembly Room of the Tampa Chamber of Commerce. Hearings began on March 25th and were completed on March 26th, 1929. And then and there appeared the following:

D. B. Green, A. G. F. A., Florida East Coast Railway; Joseph G. Kerr, Assistant to Vice-President, Louisville & Nashville Railroad; W. H. Henderson, A. G. F. A., Atlantic Coast Line Railroad; T. C. Maurer, Commerce Agent, Seaboard Air Line Railway; F. C. Hillyer, Commerce Attorney, Jacksonville, Fla.; E. C. Green, Manager, Jacksonville Traffic Bureau; Jos. H. Donnell, Manager, Tampa Traffic Association; E. J. Cosgrove, Jr., Tampa, Fla.; D. G. Hitchcock, Assistant Manager, Tampa Traffic Association; G. L. Moore, Traffic Manager, Jacksonville, Fla.; R. F. Johnson, Traffic Manager, Tampa, Fla.; Thos. D. Guthrie, Traffic Manager, Jacksonville, Fla.; T. C. Elliott, Traffic Manager, Lakeland, Fla.; I. T. Williams, Traffic Manager, Bradenton, Fla.; J. A. Jacobi, Molino, Fla.; C. W. Dixon, of Columbus Brick & Tile Co., Jacksonville, Fla.; and Telfair Stockton, Jacksonville, Fla., and all who desired to be heard were fully heard.

Under date of April 15, 1924, the Interstate Commerce Commission released its findings under I. & S. Docket 1885, under the title of "Brick and Clay Products from, to, and between Points in Southern Territory." In this decision the Interstate Commerce Commission prescribed rates on Brick and Clay Products for interstate application in the South.

Prior to the period of Federal Control, the rates on Brick in Southern territory were in a chaotic condition. There was no uniformity between intrastate and interstate rates, or in the rates from the several manufacturing points to the same consuming territories, or from one manufacturing point to the several territories which it served. It was for the purpose of correcting this condition as to interstate rates that the Interstate Commerce Commission issued its order.

The State Commissioners of Alabama and Georgia and possibly North Carolina, have adopted, with minor exceptions, for instrastate traffic in those States the brick scales found to be reasonable by the Interstate Commerce Commission. Carriers are here proposing a similar adjustment in Florida, except that from interstate points such as Macon, Ga., they propose slightly higher rates than they propose from the kilns in West Florida to the consuming territory in South Florida.

The applications propose an increase in the carload minimum weight on face brick of 50,000 pounds, in lieu of the present minimum of 30,000 pounds. The evidence shows that face brick, of which there is practically no movement intrastate, are now being loaded to 50,000 pounds and over. The production of face brick in Florida is practically negligible.

The interstate adjustment provides for a rate on common brick, made 80% of the standard or face brick scale, the minimum weight being the marked capacity of the car. This common brick scale, however, only extends to distances of 150 miles, at which point the common brick rate merges into the higher standard or face brick scale. Evidence in this case shows that the only deposit of brick clay in Florida south of the Jackson-ville-River Junction line of the Seaboard Air Line is at Dixston, Fla., about 20 miles south of Jacksonville, Fla., the other deposits being west of Tallahassee, the principal ones being west of Pensacola, near the Alabama State line.

It is very probable that a common brick scale extending for a distance of 150 miles is of value to shippers in Alabama, Georgia, North and South Carolina, where deposits of brick clay are quite general. Such a scale would be of no value to the brick producers or shippers of Florida, for the reason that the hauls from any brick manufacturing point now established in Florida, to the principal markets in Southern Florida would be in excess of 150 miles.

There is also objection to the practice of establishing carload minima on basis of the capacity of the car furnished. Under such a minimum, carriers, should they be disposed to do so, could increase ladings by placing for the brick movement the heavier capacity cars, thereby requiring consignees to order in excess of their requirements, or pay for the difference.

The RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA, being fully advised in the premises, and having carefully considered the evidence of carriers and shippers in this proceeding, it is ORDER-ED, CONSIDERED AND ADJUDGED as follows:

Ordered: (1) That Florida rail carriers be classified between Freight Tariff Class "A" railroads and Freight Tariff Class "B" railroads, as set forth in Appendix A, hereto.

Ordered: (2) That on and after the effective date of this order the maximum rates on Brick and Clay Products, as defined in Appendix B, and on Common Brick, as defined in Appendix B-1, between points in the State of Florida shall be as follows:

Ordered: (3) That on brick and articles listed in the Uniform Brick List (Appendix B), rates shall be as set forth in Appendix C, for single line hauls over Freight Tariff Class "A" lines (Appendix A), rates to be applied as set forth in Notes A and B of said Appendix C.

Ordered: (4) That on brick and articles listed in the Uniform Brick List (Appendix B), rates shall be as set forth in Appendix E, for joint line hauls over Freight Tariff Class "A" lines (Appendix A), rates to be applied as set forth in Notes A and B of said Appendix E.

Ordered: (5) That on common brick, as described in Appendix B-1, rates shall be as set forth in Appendix D, for single line hauls over Freight Tariff Class "A" lines (Appendix A), rates to be applied as set forth in Notes A and B of said Appendix D.

Ordered: (6) That on common brick, as described in Appendix B-1, rates shall be as set forth in Appendix F, for joint line hauls over Freight Tariff Class "A" lines (Appendix A), rates to be applied as set forth in Notes A and B of said Appendix F.

Ordered: (7) That rates on brick and related articles, from, to or between short and weak lines (Freight Tariff Class "B" railroads, Appendix A), and Freight Tariff Class "A" railroads, or between two Freight Tariff Class "B" railroads, shall be made as provided for Freight Tariff Class "A" lines in ORDERED FINDINGS 3, 4, 5 and 6 above, in addition to which a differential of three cents per hundred pounds may be added, said three cents to accrue solely to the short or weak line, in addition to its divisions out of the joint rates.

Ordered: (8) That in computing distances for the application of the foregoing rates, the shortest routes shall be used over which carload traffic can be moved without transfer of lading; provided, however, that in the instances where the shortest such route is in whole or in part over the road of a short or weak line (Freight Tariff Class "B" railroad, Appendix A), the differential provided for in ORDERED Finding 7, above, shall be included in determining the rate, and if a longer route wholly over a standard line or lines makes a lower rate, such lower rate shall be applied.

Ordered: (9) That carriers may establish from all points in Florida located south of the Jacksonville-River Junction line of the Seaboard Air Line Railway, on the one hand, and points in Florida on and north of said line on the other (as well as points west of River Junction, Florida), distance scale A rates set forth in Appendices C, D, E and F of this Order.

Ordered: (10) That the carload minimum weight on brick and related articles in the Uniform Brick List (Appendix B), in straight or mixed carloads, shall be 50,000 pounds, except that when for the convenience of the carrier a car of less capacity is furnished the reasonable minimum will be the marked capacity of the car.

Ordered: (11) That the carload minimum weight on common brick, as defined in Appendix B-1, shall be 60,000 pounds, except that where a car of less than 60,000 pounds marked capacity is furnished, marked capacity of car shall apply.

Ordered: (12) That the necessary relief from the requirements of Chapter 6523, Laws of Florida, to carry out the provision of this Order is hereby authorized.

Ordered: (13) That this Commission's Freight Rule No. 19 be suspended as to joint line rates made under the tariff schedules authorized in this Order.

Ordered: (14) That Appendices A, B, B-1, C, D, E, and F are hereby adopted and made part of this Order.

Ordered: (15) That jurisdiction of this cause be and it is hereby retained for such further orders as may be found necessary, just and reasonable.

This Order shall take effect on the fifth day of August, 1929.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their offices in the city of Tallahassee, Florida, this 10th day of June, 1929.

A. S. WELLS, Chairman.

APPENDIX A.

Classification of Railroads

Freight Tariff, Class "A" Railroads.

ATLANTIC COAST LINE RAILROAD COMPANY. FLORIDA EAST COAST RAILWAY COMPANY. GEORGIA, SOUTHERN & FLORIDA RAILWAY COMPANY.

LOUISVILLE & NASHVILLE RAILROAD COMPANY.

SEABOARD AIR LINE RAILWAY COMPANY. ST. LOUIS-SAN FRANCISCO RAILWAY.

Freight Tariff, Class "B" Railroads.

Group 1.*

ALABAMA, FLORIDA & GULF RAILROAD COM-PANY.

ALABAMA & WESTERN FLORIDA RAILROAD COMPANY.

ATLANTA & ST. ANDREWS BAY RAILWAY COMPANY.

MARIANNA & BLOUNTSTOWN RAILROAD.

Group 2.*

APALACHICOLA NORTHERN RAILROAD.
GEORGIA & FLORIDA RAILWAY.
LIVE OAK, PERRY & GULF RAILROAD.
SOUTH GEORGIA RAILWAY COMPANY.
TRANS-FLORIDA CENTRAL RAILOAD COMPANY.

^{*} Refers to geographical location only, Group 1 carriers being located west of River Junction, Fla., and Group 2 carriers being located east of River Junction, Fla.

APPENDIX B.

Uniform Brick List

Rates apply on the following articles in straight or mixed carloads, made of (except as otherwise indicated) clay, concrete, gypsum, plaster or shale, subject to carload minimum weight of 50,000 pounds:

Blocks, viz.:

(Will not apply on Artificial Stone Blocks, pieces or Slabs, in imitation of Natural Stone.)

Building (solid, hollow or perforated), except enameled.

Cinder-cement building.

Condensing (including condensing rings).

Facing (solid, hollow or perforated), except enameled.

Filter bed (solid, hollow or perforated) shale or fire clay.

Furnace.

Radial.

Paving, shale or fire clay.

Salt glazed, when shipped in same manner as building or facing blocks.

Segment.

Silo.

Brick, viz.:

Building (solid, hollow or perforated), except enameled.

Facing (solid, hollow or perforated), except enameled.

Fire, including fire brick made of chrome, corundite, magnesite or silica.

Furnace.

Paving, shale or fire clay.

Radial.

Salt glazed, when shipped in same manner as building

or facing brick.

Sand.

Sand cement.

Sand lime.

Slag.

Clay:

Ground (fire).

Fire clay, ground fire brick and water combined.

Conduits, not lined.

Curbing, clay or shale, street (vitrified).

Shale, ground (fire).

Slabs (including silo slabs), clay, concrete or shale, not enameled, not roofing or ornamental, loaded loose in cars, or packed in crates or barrels, not individually packed, when shipped in same manner as building or facing brick.

Tile:

Fireproofing.
Hollow building.

APPENDIX B-1.

Common Brick

Common Brick, not packed for protection against rubbing, breaking or chipping, including culls or lower grades of enameled, face, front, paving, fire or refractory brick shipped as culls or common brick, carload minimum weight 60,000 pounds, except where a car of less than 60,000 pounds marked capacity is furnished, marked capacity of the car shall apply.

APPENDIX C.

Scales Applicable on Brick, Carloads (Uniform List), for Application for Single Line Hauls Over Trunk Lines. (See scale on next page.)

In Cents per 100 Pounds.

				Application		
	DISTANCE				See Note A (Scale A)	See Note B (Scale B
5	miles	and	unde	r	4	5
. 10	miles	and	over	5	4	5
15	miles	and	over	10	4 1/2	5 1/2
20	miles	and	over	15	4 1/2	5 1/2
30	miles	and	over	20	5	6
40	miles	and	over	30	5 1/2	6 1/2
50	miles	and	over	40	6	7
60	miles	and	over	50	6 1/2	8
70	miles	and	over	60	7	8 1/2
80	miles	and	over	70	71/2	9
90	miles	and	over	80	8	9 1/2
100	miles	and	over	90	8	9 1/2
120	miles	and	over	100	8 1/2	10
140	miles	and	over	120	9	11
160	miles	and	over	140	9 1/2	111/2
180	miles	and	over	160	10	12
200	miles	and	over	180	10 1/2	121/2
220	miles		over	200	11	13
240	miles			220	111/2	14
260	miles		over	240	12	141/2
280	miles		over	260	121/2	15
300	miles			280	13	15 1/2
320	miles		over	300		16
340	miles			320	14	17
360	miles			340		171/2
380	miles	A	over	360	15	18
400	miles			380	151/2	181/2
425	miles			400	16	19
450	miles			425		20
475	miles	(SERVICE STATE OF THE PARTY OF	Control of the Contro	450		201/2
500	miles		over	475		21
525	miles		over	500		211/2
550	miles		over	525		22 /2
575	miles	Carlo Service Source		550		23
600	miles	200 TO 100 TO 10	over	575		23 1/2
625	miles		over	600		24
650	miles			625		241/6
675	miles	OR OTHER DESIGNATION	over	650	21	25
700	A 100 TO	and	over	675		26
730	miles	NAME OF TAXABLE PARTY.	over	700	22 22	26 1/2
760	miles		over	730		27
790	miles			760	23 72	271/2
820	miles		over	790	23 1/2	28
850		and	over	820	24	29
880	miles	and	over	850	24 1/2	29 1/2
900		and	over	880	25 25	30
200	mnes	and	over	000	20	30

Note A: For application between points located on or north of the line of the Seaboard Air Line Railway from Jacksonville to River Junction, including points in Florida on the Louisville & Nashville Railroad, or from points south of that line to points on or north of that line.

To obtain through rates from points north of the of the Jacksonville-River Junction line or from Florida points on the Louisville & Nashville Railroad to points south of the Jacksonville-River Junction line, use scale A for distance origin to destination, plus the differentials shown below, for the actual distance south of the before mentioned line.

When Distance South of Jacksonville-River Junction Line via Shortest Route
from Origin to Destination is
Will Re

	~ O	0 2000		 ****	200
50 mile	s and	under		 1	cent
120 mile	s and	over	50	11/2	cents
220 miles	s and	over	120	2	cents
320 mile	s and	over	220	 21/2	cents
425 mile	s and	over	320	 3	cents
550 mile	s and	over	425	 31/2	cents
675 mile	s and	over	550	 4	cents
820 miles	s and	over	675	 41/2	cents
900 mile	s and	over	820	 5	cents

Note B: For application between points located south of the line of the Seaboard Air Line Railway, from Jacksonville to River Junction.

APPENDIX D.

Scale Applicable on Common Brick, C. L.
(For Application for Single Line Hauls Over Trunk
Lines.)

(See scale on next page.)

In Cents per 100 Pounds.

				App	lication	
		DIS	TANC	E	See Note A (Scale A)	See Note B (Scale B)
10	miles	and	less.		3	3 1/2
20	miles	and	over	10	3 1/2	4
30	miles	and	over	20	4	5
40	miles	and	over	30	4 1/2	5 1/2
50	miles	and	over	40	5	6
60	miles	and	over	50	5	6
70	miles	and	over	60	5 1/2	6 1/2
80	miles	and	over		6	7
90	miles	and	over		6 1/2	8
100	miles	and	over		6 1/2	8
120	miles	and	over	100	7	8 1/2
140	miles	and	over	120	7	8 1/2
160	miles	and	over		7 1/2	9
180	miles	and	over	160	8	9 1/2
200	miles	and	over	180	8 1/2	10
220	miles	and	over	200	9	11
240				220	9	11
260	miles	and	over	240	9 1/2	111/2
280				260	10	12
300	miles	and	over	280	101/2	121/2
320	miles	and	over	300	11	13
340	miles	and	over		11	13
360	miles	and	over	340	111/2	14
380	miles	and	over	360	12	141/2
400	miles	and	over	380	121/2	15
425	miles	and	over	400	13	15 1/2
450	miles	and	over	425	13	15 1/2
475	miles	and	over	450	13 1/2	16
500	miles	and	over	475	14	17
525	miles	and	over	500	141/2	171/2
550	miles	and	over	525	15	18
575	miles	and	over	550	15	18
600	miles	and	over	575	15 1/2	181/2
625	miles	and	over	600	16	19
650	miles	and	over	625	161/2	20
675	miles	and	over		17	20 1/2
700	miles	and	over	675	17	20 1/2
730	miles	and	over	700	171/2	21
760	miles	and	over	730	18	21 1/2
790	miles	and	over	760	181/2	22
820	miles	and	over	790	19	23
850				820	19	23
880				850	191/2	23 1/2
910				880	20	24
940	miles			910	201/2	24 1/2
970	miles		COLUMN ACTION		21	25
1000	miles	and	over	970	21	25

Note A: For application between points located on or north of the line of the Seaboard Air Line Railway from Jacksonville to River Junction, including points in Florida on the Louisville & Nashville Railroad, or from points south of that line to points on or north of that line.

To obtain through rates from points north of the Jacksonville-River Junction line or from Florida points on the Louisville & Nashville Railroad, to points south of the Jacksonville-River Junction line, use Scale A for distance origin to destination, plus the differentials shown below for the actual distance south of the before mentioned line.

When Distance South of Jacksonville-Riv er Junction Line via Shortest Route from Origin to Destination Is	Added to Scale
20 miles and under	½ cent
80 miles and over 20	1 cent
150 miles and over 80	1½ cents
230 miles and over 150	2 cents
320 miles and over 230	2 cents
420 miles and over 320	2½ cents
545 miles and over 420	3 cents
670 miles and over 545	31/2 cents
795 miles and over 670	4 cents
920 miles and over 795	4 cents

Note B: For application between points located south of the line of the Seaboard Air Line Railway from Jacksonville to River Junction.

APPENDIX E.

Scale Applicable on Brick, Carloads (Uniform List, for Application for Joint Line Hauls Over Trunk Lines.)
(See scale on next page.)

In Cents per 100 Pounds.

			Appl	ication		
		DI	STAN	CE	See Note A (Scale A)	See Note B (Scale B
10	miles	and	unde		5	6
20	miles	and	over	10	5.5	6.5
30	miles	and	over	20		7
40	miles	AUTOCOLOGICA PROPERTY.	over	30		8
50	miles	and	over	40		8.5
60	miles	and	over	50	7.5	9
70	miles	and	over	60	. 8	9.5
80	miles	and	over	70	- 8	9.5
100	miles	and	over	80	8	9.5
120	miles	and	over	100	8.5	10
140	miles	and	over	120	9	11
160	miles	and	over	140	9.5	11.5
180	miles	and	over	160	_ 10	12
200	miles	and	over	180	10.5	12.5
220	miles	and	over	200		13
240	miles	and	over	220	11.5	14
260	miles	and	over	240		14.5
280	miles	and	over	260	12.5	15
300	miles	and	over	280		15.5
320	miles	and	over	300	_ 13.5	16
340	miles	and	over	320		17
360	miles	and	over	340	14.5	17.5
380	miles	and	over	360		18
400	miles	and	over	380		18.5
435	miles	-		400		19
450	miles			425		20
475	miles			450		20.5
500	miles			475		21
525	miles			500		21.5
550	miles			525		22
575	miles			550		23
600	miles			575		23.5
625		The state of the state of	over	600	TO CONTRACT OF THE PARTY OF THE	24
650			over	625		24.5
675	miles			650		25
700			over	675		26
730	miles		Annual State of Contract Contract	700		26.5
760	miles			730		27
790	miles			760		27.5
820	miles			790		28
850	miles	-		820		29
880	miles	Access to the last		850		29.5
900	miles	and	over	880	_ 25	30

Note A: For application between points located on or north of the line of the Seaboard Air Line Railway from Jacksonville to River Junction, including points in Florida on the Louisville & Nashville Railroad, or from points south of that line to points on or north of that line.

To obtain through rates from points north of the Jacksonville-River Junction line or from Florida points on the Louisville & Nashville Railroad, to points south of the Jacksonville-River Junction line, use Scale A for distance origin to destination, plus the differentials shown below for the actual distance south of the before mentioned line.

When Distance South of Jacksonville-River Junction Line via Shortest Route
from Origin to Destination Is

Differential to Be
Added to Scale A
Will Be

30	miles	and	unde	r	 1	cent
120	miles	and	over	30	 11/2	cents
220	miles	and	over	120	2	cents
320	miles	and	over	220	 21/2	cents
425	miles	and	over	320	 3	cents
550	miles	and	over	425	 31/2	cents
675	miles	and	over	550	 4	cents
820	miles	and	over	675	41/2	cents
900	miles	and	over	820	 5	cents

Note B: For application between points located south of the line of the Seaboard Air Line Railway from Jacksonville to River Junction.

APPENDIX F.

Scale Applicable on Common Brick, C. L. (For Application for Joint Line Hauls Over Trunk Lines.)

(See scale on next page.)

In Cents per 100 Pounds.

					App	lication
		DIS	TANC	E	See Note A (Scale A)	See Note B (Scale B)
10	miles	and	less .		4	5
20	miles	and	over	10	4 1/2	5 1/2
30	miles	and	over	20	5	6
40	miles	and	over	30	5	6
50	miles	and	over		5 1/2	6 1/2
-60	miles	and	over	50	6	7
70	miles	and	over	60	6 1/2	8
80	miles	and	over	70	6 1/2	8
90	miles		In the second	80	6 1/2	8
100	miles	and	over	90	6 1/2	8
120	miles	STATE STREET	B. B. W. W. B. C.		7	8 1/2
140	miles		over	120	7	8 1/2
160	miles		over			9
180	miles	and	over		8	9 1/2
200	miles	and	over	180	8 1/2	10
220	miles				9	11
240	miles		over		9	11
260	miles	and	over	240	9 1/2	111/2
280	miles				10	12
300	miles	and	over	280	10 1/2	12 1/2
320	miles	and	over		11	13
340	miles	and	over		11	13
360	miles	and	over	340	111/2	14
380	miles	and	over	360	12	141/2
400	miles	and	over		121/2	15
425	miles	and	over	400	13	15 1/2
450	miles	and	over	425	13	15 1/2
475	miles	and	over	450	131/2	16
500	miles	and	over	475	14	17
525	miles	and	over		141/2	171/2
550	miles	and	over	525	15	18
575	miles	and	over	550	15	18
600	miles	and	over	575	151/2	181/2
625	miles	and	over		16	19
650	miles	and	over	625	16 1/2	20
675	miles	and	over		17	20 1/2
700	miles	and	over	675	17	20 1/2
730	miles	and	over	700	171/2	21
760	miles	and	over	730	18	21 1/2
790	miles	and	over	760	181/2	22
820	miles	and	over	790	19	23
850	miles	and	over	820	19	23
880	miles			850	19 1/2	23 1/2
910	miles	and	over	880	20	24
940	miles	and	over	910	201/2	241/2
970	miles	and	over	940	21	25
1000	miles	and	over	970	21	25

Note A: For application between points located on or north of the line of the Seaboard Air Line Railway from Jacksonville to River Junction, including points in Florida on the Louisville & Nashville Railroad, or from points south of that line to points on or north of that line.

To obtain through rates from points north of the Jacksonville-River Junction line or from Florida points on the Louisville & Nashville Railroad, to points south of the Jacksonville-River Junction line, use Scale A for distance origin to destination, plus the differentials shown below for the actual distance south of the before mentioned line.

When Distance South of Jacksonville-Riv-Differential to Be er Junction Line via Shortest Route Added to Scale A from Origin to Destination Is Will Be

60	miles and unde	r	1	cent
150	miles and over	r 60	11/2	cents
240	miles and over	150	2	cents
350	miles and over	240	21/2	cents
450	miles and over	350	21/2	cents
550	miles and over	450	3	cents
650	miles and over	550	31/2	cents
750	miles and over	650	31/2	cents
850	miles and over	750	4	cents
900	miles and over	850	4	cents

Note B: For Application between points located south of the line of the Seaboard Air Line Railway from Jacksonville to River Junction.

Order No. 991, Docket No. 1040.

FIRST SUPPLEMENTAL REPORT AND ORDER

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF REVISION OF RATES ON BRICK AND RELATED ARTICLES, CARLOAD, BETWEEN POINTS IN THE STATE OF FLORIDA. WHEREAS, the Interstate Commerce Commission,

under I. & S. Docket 1885, found that rates on Common Brick, as defined, in the General Brick Case, when loaded to the marked capacity of the car, for distances to and including 150 miles, should not exceed 80% of the rates prescribed for application on the articles included in Uniform Brick List, and

WHEREAS, subsequent to that decision, the Georgia Public Service Commission, the Alabama Public Service Commission, and the North Carolina Corporation Commission prescribed the 80% basis with varying minima and commodity definitions for application on all intrastate movements of common brick, regardless of distance, within those States, and,

WHEREAS, following this action of the State Commissions, the carriers operating within those States filed petitions alleging that the intrastate rates so prescribed cause or will cause undue prejudice or preference as between persons and localities engaged in intrastate commerce within the respective States, on the one hand, and interstate and foreign commerce, on the other, and unjust discrimination against interstate commerce in violation of sections 3 and 13 of the interstate commerce act, and

WHEREAS, the Interstate Commerce Commission,

under date of June 21, 1929, made its decision on the petitions brought by the carriers under sections 3 and 13 of the interstate commerce act, in which it found as follows:

- "1. For distances in excess of 150 miles the interstate rates on common brick as defined in the General Brick Case, 80, I. C. C. 179, when loaded to the marked capacity of the equipment from, to and between points in the territory defined in the original report in I. & S. No. 1885, 88, I. C. C. 543, are, and for the future will be, unreasonable to the extent that they exceed or may exceed 80 per cent of the Uniform Brick List prescribed in I. & S. No. 1885."
- 119 There are no conditions within Georgia. Alabama or North Carolina justifying the maintenance of intrastate rates subject to definitions or of minimum weights on common brick in those States different from those applicable in connection with the transportation of common brick to, from or through those States; and that the maintenance of intrastate rates subject to definitions and minimum weights different from the just and reasonable definition and minimum weights prescribed in finding 1 gives undue preference and advantage to intrastate shippers of common brick in Georgia, Alabama, and North Carolina, and subjects interstate shippers of common brick who ship to, from, or through those states to undue prejudice and disadvantage and unjust discrimination against interstate commerce; which undue prejudice and unjust discrimination should be removed."

This decision of the Interstate Commerce Commission makes it necessary that there be some modification of Order No. 991, Docket No. 1040 of this Commission, issued June 10, 1929, effective August, 5, 1929, in the

matter of carload minimum weight and definitions of common brick.

This Commission, in Order No. 991, having retained jurisdiction of this cause, for such further orders as might be found necessary, just and reasonable, and the Commissioners being fully advised in the premises, do FIND, and it is hereby ORDERED AND ADJUDGED:

That ordered finding (11) of original Order No. 991

be amended to read as follows:

"ORDERED, (11). That the carload minimum weight on Common Brick, as defined in amended Appendix B-1, shall be the marked capacity of the car."

ORDER FURTHER. That Appendix B-1 on page 7 of original Order No. 991, be amended to read as follows:

"APPENDIX B-1

Common Brick.

BRICK, viz:

Common Brick, not hollow, made from low-grade clay or shale, loaded to the marked capacity of the car and when not braced, wedged or packed for protection against rubbing, breaking or chipping, not including any grades (firsts, seconds, thirds or culls) of enameled, face, front, paving, fire, or refractory brick, carload."

ORDERED FURTHER, that jurisdiction of this cause be and it is hereby retained for such further orders as may be found necessary, just and reasonable.

This Order shall take effect on the 25th day of September, 1929.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the city of Tallahassee, Florida, this 30th day of July, 1929.

A. S. WELLS, Chairman.

Order No. 992, Docket No. 1003.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF APPLICATION OF QUINCY TELEPHONE COMPANY FOR PERMISSION TO REVISE AND INCREASE ITS TELEPHONE RATES AT QUINCY, FLORIDA.

1. Pursuant to Notice No. 501 dated January 4, A. D. 1929, the above mentioned matter came on for hearing before the Railroad Commissioners of the State of Florida at the Court House in Quincy, Florida, on Wednesday January 30, 1929, at 10 o'clock A. M., and then and there appeared the following:

The Quincy Telephone Company—M. N. Drew, President and Manager; J. K. Johnston, Telephone Engineer and Watson & Taylor, Attorneys.

Edgar S. Blake, Attorney for City of Quincy and E. Paul Gregory, Attorney for Gadsden County.

And other interested parties.

- 2. And the said Commissioners at said hearing took the testimony of witnesses under oath and having heard all who desired to be heard, do now find from said testimony that the present rates for telephone service at Quincy, Florida, do not yield a fair return on the fair value of the property devoted to public service.
- 3. Wherefore it is ORDERED that the following schedule of Maximum Monthly Rates is hereby authorized at said exchange, to-wit:

SCHEDULE

Exchange Base Rate Area is the present city limits of Quincy, Florida.

Rates Inside Exchange Area

Wall Telephones	1-Party	2-Party	4-Party
Business	\$3.75	\$3.25	
Residence	2.35	1.75	

Rates Outside Exchange Area

Rates for Exchange Service outside Base Rate Area, are the regular rates inside Base Rate Area plus an extra mileage charge, the extra mileage computed on air line measurements from subscribers' station to the point on the boundary of the Base Rate Area first intersected by the Circuit serving the subscribers, as follows:

One Party Line, Private Branch Exchange Trunk Line, or ringing circuit per 1/4 mile or fraction thereof per month	42c
Two-Party Line per 1/4 mile or fraction thereof, per month	21c
Four-Party Line per 1/4, mile or fraction thereof per month	11c

Rural Area

Wall Telephones	8-Party
Business	\$3.85
Residence	2.40

For new subscribers taking service after the effective date of this order, Rural Rates above given shall apply to lines 10 Miles, Air Line Measurement, from the Court House.

Beyond 10 Miles, Air Line Measurement, from the Court House, Pole line and circuits shall be owned and maintained, also station equipment shall be furnished, owned and maintained by new subscribers. The rate for such service shall be the regular Farmer Line Rate applying to all companies in this State.

4. It is further ORDERED that the rates hereinabove authorized shall become effective at 12:01 o'clock A. M., on the 1st day of July, 1929, and the said applicant company is hereby required to file its tariffs accordingly with the Commissioners on or before said date.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the city of Tallahassee, Florida, this 25th day of June, 1929,

A. S. WELLS, Chairman,

Order No. 993, Docket No. 1021.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF APPLICATION OF FLORIDA TELEPHONE CORPORATION FOR PERMISSION TO REVISE AND INCREASE ITS TELEPHONE RATES AT OCALA, FLA.

1. Pursuant to Notice No. 498 dated January 4th, A. D. 1929, the above mentioned matter came on for hearing before the Railroad Commissioners of the State of Florida at the Court House in Ocala, Florida, on Wednesday, January 23, 1929, at 9.30 o'clock A. M., and then and there appeared the following:

Florida Telephone Corporation—H. C. Duncan, Attorney, Tavares, Florida.

R. L. Anderson and F. R. Hocker, voluntary counsel for Ocala.

H. L. Borland for Chamber of Commerce.

And other interested parties,

2. And the said Commissioners at said hearing took the testimony of witnesses under oath and having heard all who desired to be heard, do now find from said testimony that the present rates for telephone service at Ocala, Florida, do not yield a fair return on the fair value of the property devoted to public service.

3. Wherefore it is ORDERED that the following schedule of Maximum Monthly Rates is hereby authorized at said exchanges, to-wit:

SCHEDULE

Exchange Area

The Exchange Base Rate Area is the present City. Limits of Ocala.

Rates Inside Exchange Area

Wall Telephones	1-Party	2-Party	4-Party
Business	\$4.25	\$3.00	
Residence	2.75		1.85

Rates Rural Area

Wall Telephones		8-Party
Business		\$4.25
Residence		2.75

4. It is further ORDERED that the rates hereinabove authorized shall become effective at 12:01 o'clock A. M., on the 1st day of July, 1929, and the said applicant company is hereby required to file its tariffs accordingly with the Commissioners on or before said date.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the city of Tallahassee, Florida, this 25th day of June, 1929.

A. S. WELLS, Chairman.

Order No. 994, Docket No. 1046.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA.

IN THE MATTER OF REVISION OF INTRASTATE RATES BETWEEN POINTS IN FLORIDA, ON ROOFING AND BUILDING MATERIALS, CARLOAD.

Pursuant to Notice No. 511, dated Jan. 30, 1929, the above mentioned matters came on for formal hearing before the Railroad Commissioners of the State of Florida, on the 28th day of March, 1929, in the Assembly Rooms of the Tampa, Florida, Chamber of Commerce at 2 o'clock, P. M., and at said hearing there appeared the following:

Chas. Ervin, of the Texas Company, New York City; D. B. Green, A. G. F. A., Florida East Coast Railway; Jos. G. Kerr, of the Louisville & Nashville Railroad; E. C. Green, Manager, Jacksonville Traffic Bureau; D. G. Hitchccok, Assistant Manager, Tampa Traffic Association; E. J. Cosgrove, Jr., Traffic Manager, Tampa, Fla.; I. T. Williams, Traffic Manager, Bradenton, Fla.; T. C. Maurer, Commerce Agent, Seaboard Air Line Railway, J. H. Donnell, Manager, Tampa Traffic Association and Robert G. Hodgkin, Assistant to F. T. M., Atlantic Coast Line Railroad.

And the said Commissioners at said hearing took testimony of witnesses under oath, and hearing all who desired to be heard, do find that a revision of the rates on Roofing and Building Materials, as hereinafter described, between points in Florida, is necessary and desirable.

And the said matters coming on this day for further and final consideration, and the said Commissioners being fully advised in the premises, it is ORDERED AND ADJUDGED:

ORDERED (1) That on and after the effective date of this Order, the 9th class rates, as prescribed by this Commission in Order No. 977, effective Feb. 1st, 1929, be applied between points in Florida on the following commodities:

Roofing and Building Materials, viz:

- (a) Prepared or Composition Roofing, with burlap reinforcement (see Note 1), or not otherwise indexed by name in current Southern Classification (see Note 2), in straight or mixed carloads, minimum weight 40,000 pounds (see Note 3.)
- (b) Roofing Cement, liquid or other than liquid, in straight or mixed carloads, minimum weight 40,000 pounds.
- (c) Asphalt shingles, straight carloads, minimum weight 40,000 pounds (see Note 3).
- (d) Asbestos Shingles, hard or flexible, in straight or mixed carloads, minimum weight 40,000 pounds (see Notes 3 and 5).
- (e) Building, roofing or Sheathing Paper or Felt, saturated or not saturated, not coated (other than asbestos), in straight or mixed carloads, minimum weight 40,000 pounds (see Notes 3 and 4.)
- (f) Asbestos Building, Roofing or Sheathing Paper or Felt, plain or saturated, in straight or mixed carloads, minimum weight 40,000 pounds (see Note 3).
- (g) Expansion Paving Joints, asphalt or asphalt and limestone dust, sand, cloth or paper combined, minimum wt. 40,000 pounds.
 - (h) Asphalt Shingles, copper coated on one

side only, carload, minimum weight 40,000 pounds.

- (i) Asbestos Roofing or Sheathing, hard, flat or corrugated, in straight or mixed carloads, minimum weight, 40,000 pounds (see Note 5).
- (j) Asphalt Flooring Compound, solid (mastic blocks), in straight carloads, minimum weight 40,000 pounds.
- (k) Ninth class rates will apply on any or all of the articles specified in paragraphs (a) to (j), inclusive as shown above, in mixed carloads, or in mixed carloads with the following articles, in packages, minimum weight 40,000 pounds: Roof Coating (not paint or stain), having asphalt, pitch, rosin or tar base, asphalt, pitch, tar, roofing shells or gravel.
- Note 1. Rates apply on felt or paper, saturated and coated with asphalt, pitch, tar or similar materials combined or not combined with burlap, cotton cloth or other fabrics.
- Note 2. Rates apply on felt or paper, saturated and coated with asphalt, pitch, tar or similar materials, and surfaced with crushed slate, talc, sand, mica, pebbles or similar materials, but not combined with burlap, cotton cloth or other fabric. Rates apply also on multiple-ply asbestos, felt or paper, saturated and bonded together with asphalt, pitch, tar or similar materials.
- 3. When shipped in rolls, each roll or tube may contain roofing cement, tin roofing caps, nails or metal or wooden strips sufficient to lay the roofing contained in it. With prepared or composition roofing, roofing paper, asphalt shingles, or asbestos flexible shingles, there may be shipped in the same car, at the rates named, tin roofing caps, metal or wooden fastenings and nails, but not to exceed 10 per cent of the weight

of the prepared or composition roofing, roofing paper, asphalt shingles and asbestos flexible shingles.

Note 4. On straight carloads of roofing, felt, not saturated, minimum weight will be 36,000 pounds.

Note 5. Asbestos ridge rolls, corner rolls and hip rolls; also nails, lead-headed and not lead-headed, washers, tire wires and clips sufficient to lay the roofing sheathing and shingles may be shipped in the same car with hard, flat or corrugated asbestos roofing or sheathing and hard asbestos shingles, but not to exceed 10 per cent of the weight of the hard, flat or corrugated asbestos roofing or sheathing and hard asbestos shingles.

ORDERED (2) That the 9th class rating shall also apply on the following:

Slate, viz:

Roofing, natural, in straight carloads or in mixed carloads with any or all of the articles named in paragraphs (a) to (k), inclusive, of ORDERED finding (1) above.

ORDERED (3) That carriers are hereby authorized to cancel all carload and less carload commodity rates now in effect on the above named articles, and to apply the class rates prescribed herein on carloads, and the regular classification ratings on less than carloads.

ORDERED (4) That all ratings in Florida Classification No. 7 in conflict with this Order are hereby cancelled.

ORDERED (5) That jurisdiction of this cause be and it is hereby retained for such further orders herein as may be found necessary, just and reasonable.

ORDERED (6) That this Order shall take effect on the 5th day of August, 1929.

DONE AND ORDERED by the Railroad Commis-

sioners of Florida in session at their office in the City of Tallahassee, Florida, this 3rd day of July, 1929.

E. S. MATTHEWS, Acting Chairman.

Order No. 995, Docket No. 1055.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF THE FAILURE OF THE G. & J. TELEPHONE COMPANY OF CARRABELLE, FLORIDA, TO FILE ANNUAL REPORT FOR THE YEAR 1928.

PENALTY PROCEEDING

Commissioners Wells, Matthews, Eaton

Pursuant to Notice No. 524, the above entitled matter came on for hearing before said Commissioners on the 25th day of June, 1929, at 10 o'clock A. M., in the hearing room of said Commissioners in the city of Tallahassee, Florida; and after hearing interested parties, and being fully advised in the premises, it is considered and ORDERED by said Commissioners that said penalty proceeding be and is hereby dismissed.

DONE AND ORDERED by the Railroad Commissioners of the state of Florida, in session at their office in the city of Tallahassee, Florida, this 25th day of June, A. D., 1929.

A. S. WELLS, Chairman.

Order No. 996, Docket No. 1056.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF THE APPLICATION OF THE ATLANTIC COAST LINE AND SEABOARD AIR LINE RAILROADS FOR AUTHORITY TO MEET, FROM TAMPA AND PORT TAMPA, FLA., TO WEST PALM BEACH AND MIAMI, FLA., THE SAME RATES ON PETROLEUM AND ITS PRODUCTS AS ARE NOW APPLICABLE FROM JACKSONVILLE, FLA., TO WEST PALM BEACH AND MIAMI, FLA., VIA THE FLORIDA EAST COAST RAILWAY.

- 1. Pursuant to Notice No. 526, dated July, 12, 1929, the above mentioned matter came on for hearing before the Railroad Commissioners of the State of Florida, in the Hearing Room of the Commission at Tallahassee, Florida, at 2:30 o'clock, P. M., July 23rd, 1929, and then and there appeared the following:
- J. H. Ketner, A. F. T. M., Seaboard Air Line Railway; D. B. Green, A. G. F. A., Florida East Coast Railway; P. Nichols, G. A., Atlantic Coast Line Railroad, and F. L. Glover, A. F. T. M., Atlantic Coast Line Railroad.
- And the said Commissioners at said hearing took testimony of witnesses under oath, and heard all who desired to be heard.
- 3. And now on this day the said matter coming on for further and final consideration, thirty day's notice to carriers having been given as required by Section 6704, Compiled General Laws, Chapter 4619, Revised General Statutes of Florida, and the Commissioners being fully advised in the premises, do FIND from the

evidence adduced at said hearing, and ORDER as follows:

ORDERED (1.) That authority be and it is hereby extended to the Atlantic Coast Line Railroad and the Seaboard Air Line Railway to establish and maintain from Tampa and Port Tampa, Fla., to West Palm Beach, Florida and Miami, Florida, reduced rates on Petroleum and its Products, carloads and less carloads, the same as published from Jacksonville, Florida, to West Palm Beach and Miami, Florida by the Florida East Coast Railway in its Supplement "M" to its Jacksonville Local Tariff No. 10, issued June 19, 1929, effective June 21st, 1929.

ORDERED (2.) That in publishing these reduced rates, the rates to intermediate points are to be no higher than the combination on West Palm Beach or Miami, Fla., as the case may be.

ORDERED (3.) That this Order shall take effect on August 23rd, 1929.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the city of Tallahassee, Florida, this 16th day of August, 1929.

A. S. WELLS, Chairman.

Order No. 997, Docket No. 1057.

BEFORE THE RAILROAD COMMISSION OF THE STATE OF FLORIDA

IN THE MATTER OF ABOLISHING THE STATION KNOWN AS CONNELL, FLORIDA, NEAR WILLISTON, ON THE LINE OF THE ATLANTIC COAST LINE RAILROAD COMPANY.

Pursuant to Notice No. 527, dated the 12th day of July A. D. 1929, the Railroad Commission of the State of Florida, did on Tuesday, the 23rd day of July, 1929, at 9:30 o'clock A. M., in its Hearing Rooms in the Supreme Court Building in Tallahassee, Florida, hold a hearing for the purpose of considering the request to abolish, for the purpose of computing rates, the station of Connell, near Williston, Florida, on the line of the Atlantic Coast Line Railroad Company, and to hear and consider such other matters relating thereto as might arise in the premises.

And then and there appeared the following: For Complainants: M. C. Bronson, Secretary and Treasurer, Connell & Shultz, Inverness, Florida, R. F. Johnson, of Thos. E. Grady & Co., Inc.

For Atlantic Coast Line Railroad Company: O. H. Page, Superintendent of Transportation. James F. Mead, General Freight Agent.

And other interested parties.

And the said Commission having taken the sworn evidence of witnesses presented and introduced at this hearing and having heard all parties desiring to be heard, took said matter under advisement.

And now on this date the matter coming on for further and final consideration in regular session at its hearing rooms in the Supreme Court Building, Tallahassee, Florida, and the said Railroad Commission being fully advised in the premises, do find the following:

- 1. That Connell is the name of a side-track on the line of the Atlantic Coast Line Railroad Company; is located within the corporate limits of the Town of Williston, Florida, and is 2000 feet from the freight station of the said Atlantic Coast Line Railroad Company in Williston.
- 2. That said sidetrack was installed for the use of Connell & Shultz in shipping rock from their rock pit just north of Williston, and there are no facilities for

shipping freight-carload or less-carload for any one else, and no others use said sidetrack except Connell & Shultz.

- 3. That Williston, Florida, is served by both the Atlantic Coast Line Railroad Company and by the Seaboard Air Line Railway Company.
- 4. That soon after its installation said sidetrack was made a station from which carload shipments prepaid only will be accepted; that the billing of shipments from said sidetrack is performed at the said station of Williston.
- That Williston is a competitive point on the Seaboard Air Line Railway and that rates from Williston to other competitive points are made by application of the short-line mileage; that rates to and from Connell are for the most part based on actual mileage; and that the said Atlantic Coast Line Railroad Company is treating carload shipments received at and delivered to said sidetrack as shipments to and from an independent station, and not as shipments to and from Williston, and is applying higher freight rates on carload shipments received at and delivered to said sidetrack than is applied by said railroad company on shipments received at and delivered to other points similarly situated within the corporate limits of Williston; and that such practice on the part of the said Atlantic Coast Line Railroad Company is an unjust discrimination against Connell & Shultz who are forced to use the sidetrack at Connell.
- 6. That the present rates to and from Connell to and from competitive points from Williston on the Seaboard Air Line Railway Company's line on rock, carload, are much higher than the present rates to and from Williston to and from the same competitive points on the said Seaboard Air Line Railway, and are preferential to shippers of Williston using the Atlantic

Coast Line Railroad, and are prejudicial to shippers from Connell using or who are compelled to use connecting line carriers to and from Williston.

Therefore it is CONSIDERED, ORDERED, and AD-JUDGED by the Railroad Commission of the State of Florida that the station and shipping point known as Connell on the line of the Atlantic Coast Line Railroad Company, near Williston, Florida, be and the same is hereby abolished for the purpose of computing rates, and the Atlantic Coast Line Railroad Company is hereby prohibited from the publication of rates to and from the station or shipping point known as Connell.

It is further Ordered that the Atlantic Coast Line Railroad Company be and it is hereby directed and required to place Connell within the switching limits of Williston, Florida; and that said railroad company apply on intrastate shipments received at and delivered to said sidetrack the same transportation rates, charges and treatment as is applied and accorded to like shipments received at and delivered to other points within the switching limits of the city of Williston, Florida.

It is further ORDERED that this Order shall become effective thirty days from the date hereof.

Done and Ordered by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee on this 20th day of August, A. D. 1929.

A. S. WELLS, Chairman.

Order No. 998, Docket No. 1053.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF THE PETITION OF THE SEA-BOARD AIR LINE RAILWAY COMPANY TO CHANGE ITS TRAIN SERVICE BETWEEN DRIF-TON AND MONTICELLO, FLORIDA.

Pursuant to Notice No. 523, dated the 3rd day of June A. D. 1929, the above mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida in the Court House at Monticello, Florida, on the 13th day of June, 1929. After some discussion and upon request of the representatives of the people of Monticello, further hearing of this matter was postponed and continued until the 21st day of June, 1929.

Pursuant to such continuance the above mentioned matter came on for further hearing before the Railroad Commissioners of the State of Florida in the Court House at Monticello, Florida, on the 21st day of June, 1929, at 10 o'clock A. M., and then and there appeared the following:

For Petitioners: W. L. Stanley, Vice-President and L. F. Brannon, Train Master, Seaboard Air Line Railway Company.

For the Town of Monticello: J. R. Kelley, Attorney, H. B. Rainey, Merchant, G. C. Allmon, Sheriff, Richard H. Simpson, Nurseryman, T. J. Fenn, Land O' Sunshine Creamery, J. A. McClellan, County Commissioner.

And other interested parties.

And the said Commissioners having taken the sworn evidence of witnesses presented and introduced at this hearing and having heard all parties desiring to be heard, took said matter under advisement.

And now on this date the matter coming on for further and final consideration in regular session at its hearing rooms in the Supreme Court Building, Tallahassee, Florida, and the said Commissioners being fully advised in the premises, do find the following:

That Monticello is a station on the Drifton-Monticello Branch of the Seaboard Air Line Railway, and is situated four miles north of the main line of said Seaboard Air Line Railway.

That the Seaboard Air Line Railway Company desires to substitute Bus-Truck Service over said Drifton-Monticello Branch for handling Passenger, Baggage and Express, in lieu of the present steam service operated over said Branch line.

That while the Passenger business over this branch line is light, a great volume of baggage and Express is handled over it daily.

That on account of the present condition of the roads leading from Monticello to the main line of the Seaboard. Air Line Railway at Drifton, the said railroad company would be unable to furnish adequate service to the people of Monticello with the use of the proposed Bus and Truck Service.

Wherefore, It is CONSIDERED, ORDERED, and ADJUDGED by the Railroad Commissioners of the State of Florida the Petition of the Seaboard Air Line Railway Company to discontinue Passenger Train service on the Monticello-Drifton Branch, and to substitute therefor Bus-Truck service for the hauling of passengers, Baggage and Express, be and the same is hereby DENIED and the said PETITION is DISMISSED.

It is further ORDERED that this Order is entered without prejudice to the said Seaboard Air Line Rail-

way Company to renew its said Petition for change of said service when and as the road conditions between Monticello and Drifton are so improved as to guarantee adequate service with the means proposed by the said Seaboard Air Line Railway Company.

Done and Ordered by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, on this 20th day of August, 1929.

A. S. WELLS, Chairman.

Order No. 999, Docket No. 1064.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF PRESCRIBING UNIFORM SYSTEM OF ACCOUNTS FOR AUTO TRANSPORTATION COMPANIES OPERATING UNDER CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY AS DEFINED BY LAWS OF FLORIDA, 1929, CHAPTER 13700.

Pursuant to Notice No. 1, Docket A. T. 5-1, dated the 26th day of July, 1929, at 10 o'clock A. M. on the 15th day of August, 1929, in the Hearing Room of the Commission in the City of Tallahassee, Florida, the above entitled matter came on for hearing before said Commissioners; and after hearing interested parties, and at the request of the operators, a conference of an accounting committee of the operators and the Commission's accountant was held at the San Juan Hotel, Orlando, Florida, at 10 o'clock A. M. on the 27th day of August, 1929, to further discuss the proposed accounting classification submitted at the hearing of August 15th, 1929, at Tallahassee, Florida, and at the latter conference a committee was appointed to revise said

classification which classification was revised and resubmitted to the Commissioners.

1. And now on this day the said matter coming on for further and final consideration, and the Commissioners being fully advised in the premises, do FIND from the evidence adduced at said hearings that it is necessary both as a matter of law and convenience that a "Uniform System of Accounts for Auto Transportation Companies" be prescribed for Auto Transportation Companies.

It is therefore ORDERED (1). That the Uniform System of Accounts for Auto Transportation Companies annexed to this order, entitled, "UNIFORM SYSTEM OF ACCOUNTS FOR AUTO TRANSPORTATION COMPANIES Prescribed by the RAILROAD COMMISSION of THE STATE OF FLORIDA" be and the same is hereby adopted for the use of Auto Transportation Companies operating under Certificates of Public Convenience and Necessity, effective January 1, 1930.

It is further ORDERED (2). That each Auto Transportation Company shall secure from the Railroad Commission, State of Florida, a copy of the Uniform System of Accounts adopted hereunder, applicable to its business, and keep its accounts and other records in conformity thereto, to the end that the Annual Reports required to be filed may be compiled in accordance therewith.

It is further ORDERED (3). That at the close of each calendar year every Auto Transportation Company shall be furnished by the Railroad Commission, State of Florida, two copipes of the form of Annual Report to be required. The information called for by such Annual Report form shall be filed in accordance with the instructions contained in the Uniform System of Accounts and this order. One copy of such report shall

be filed with the Railroad Commission on or before the 31st day of March immediately following the year for which the report is rendered, the other copy is to be filled in and retained in the company's files. Failure to file such report will be sufficient cause for revocation of Certificate.

It is further ORDERED (4). That in the event that a Certificate is transferred, or cancelled for any cause, the annual report required shall be filed immediately covering the period from the first of the year to the date on which the Auto Transportation Company ceased operations; that where operation is started during the calendar year Annual Report shall be rendered covering that portion of the calendar year, during which the Auto Transportation Company operated, and shall show on the face thereof the exact period covered thereby.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the city of Tallahassee, Florida, this fourteenth day of November, 1929.

A. S. WELLS, Chairman.

Note: The Uniform System of Accounts for Auto Transportation Companies, adopted by the foregoing Order No. 999 is published in separate pamphlet form and for economy is not reprinted in this report.

Order No. 1000, Docket No. 1021.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF APPLICATION OF FLORIDA TELEPHONE CORPORATION FOR PERMISSION TO REVISE AND INCREASE ITS TELEPHONE RATES AT OCALA, FLA.

WHEREAS the Railroad Commission of the State of

Florida on the 25th day of June, 1929, by its Order No. 993 in this cause fixed and prescribed a certain schedule of monthly rates to be observed by the Florida Telephone Corporation at its Ocala, Florida, Exchange; and

WHEREAS said order made said rates effective at 12:01 o'clock A. M., on the 1st day of July, 1929, and required the said Florida Telephone Corporation to file its tariffs accordingly with the Commission on or before said date; and

WHEREAS THE said Florida Telephone Corporation has not made said rates effective as required in said order, nor has it filed its tariffs accordingly with the Railroad Commission of the State of Florida; and

WHEREAS Mandamus proceedings have been instituted in the Supreme Court of the State of Florida to enforce said order and to compel said Florida Telephone Corporation to comply with the terms of said order;

Now, therefore, it is hereby ORDERED that the effective date of said order shall be extended until such time as said order shall have been judicially validated by the Supreme Court of the State of Florida; that the said Florida Telephone Corporation be not required to file its tariffs with the Railroad Commission until such date, and that the imposition of any penalties that might have accrued from the failure to comply with said order be and the same are hereby stayed.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 21st day of November, 1929.

A. S. WELLS, Chairman.

Order No. 1001, Docket No. 4369.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN RE: PETITION OF SEABOARD AIR LINE RAIL-WAY COMPANY TO DISCONTINUE PASSENGER MAIL AND EXPRESS SERVICE ON ITS BRA-DENTON BRANCH AND TO SUBSTITUTE THEREFOR SUCH SERVICE AT ITS MANATEE PASSENGER STATION.

1. Pursuant to Notice No. 491, dated the 19th day of September, 1928, the above mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida on the 3rd day of October, 1928, at 10 o'clock A. M., in the Chamber of Commerce Rooms, Bradenton, Florida, and at said hearing there appeared the following:

For the Seaboard Air Line Railway Company: W. L. Stanley, Vice-Pres., W. H. Blake, Supt., A. D. Williamson, General Agent, H. G. Gerdin, Dist. Pass. Agt., W. H. Stephen, C. A., and C. J. Mundee, Commercial Agent.

- W. B. Shelby Crichlow, Attorney, Chamber of Commerce. And other interested parties.
- 2. And the said Commissioners heard all parties desiring to be heard and took testimony under oath relevant and material to the subject under consideration and afterwards took said matter under advisement.
- 3. And now on this date said matter coming on for further consideration, and the said Commissioners being fully advised in the premises, it is therefore, CON-SIDERED, ORDERED AND ADJUDGED by the Railroad Commissioners of the State of Florida that the prayer of the petition of the Seaboard Air Line Railway Company be granted, and that said petitioner be

authorized to discontinue its passenger, mail and express service on its Bradenton Branch and to substitute therefor such service at its Manatee Passenger Station.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the city of Tallahassee, Florida, this 14th day of December, 1929.

A. S. WELLS, Chairman.

Chairman Wells Dissents.

Order No. 1002, Docket No. 1064.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN THE MATTER OF REVISION IN TOLL RATE SCHEDULE PROPOSED TO BE MADE BY THE SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY EFFECTIVE JANUARY 1, 1930.

WHEREAS, the Southern Bell Telephone & Telegraph Company did file with the Railroad Commissioners of the State of Florida a memorandum incorporating certain modifications and changes in its toll or long distance rates applicable in the State of Florida, which it proposes to make effective on January 1, 1930, and

WHEREAS, a notice was issued No. 543, calling a hearing at the Hotel George Washington in the city of Jacksonville, Florida, on the 24th day of January, 1930, at 9 o'clock A. M., to hear and consider such revision in the toll rate schedule of the Southern Bell Telephone & Telegraph Company, and

WHEREAS, it has been made to appear to the Railroad Commissioners of the State of Florida that there is no objection to the inauguration of said proposed revision in toll rate schedule by the Southern Bell Telephone & Telegraph Company.

Therefore, it is ORDERED that the hearing to be held in accordance with Notice No. 543, be and the same is hereby CANCELED and ANNULLED, and the said Southern Bell Telephone & Telegraph Company is hereby authorized to make such revision in the toll rate schedule now on file with the Commission effective on January 1, 1930.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the city of Tallahassee, Florida, this 19th day of December, 1929.

A. S. WELLS, Chairman.

Order No. 1003, Docket No. 1063.

BEFORE THE RAILROAD COMMISSIONERS OF THE STATE OF FLORIDA

IN RE: PETITION OF CITIZENS OF LAMONT, FLORIDA, REQUESTING ESTABLISHMENT OF TELEGRAPH SERVICE AT LAMONT, FLORIDA.

1. Pursuant to Postponement Notice No. 537, dated the 9th day of November, 1929, the above mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida on the 25th day of November, 1929, at 10 o'clock A. M., in the hearing room of the Railroad Commissioners, Tallahassee, Florida, and then and there appeared the following:

For Western Union Telegraph Company: Scott M. Loftin, Atty., J. J. Downing, Dist. Mgr., and J. B. Cheatham, Superintendent.

C. J. Reams, R. J. Carroll, S. E. Smith, S. A. Tillman,

H. A. Aman and W. B. Bishop. And other interested parties.

2. And now on this date the said matter coming on for further and final consideration, and the Commissioners being advised by the Western Union Telegraph Company that they did on December 6th, 1929, establish commercial telegraph service at Lamont, Florida, the said matter is hereby DISMISSED.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the city of Tallahassee, Florida, this 21st day of December, 1929.

A. S. WELLS, Chairman.

SCHEDULE OF PASSENGER RATES.

All railroads in Florida charge 3.6 cents per mile passenger fare, except the following:

Apalachicola Northern Railroad.
Atlanta & St. Andrews Bay Railway.
Alabama & Western Florida R. R.
Trans-Florida Central Railroad.
Alabama, Florida & Gulf R. R.
St. Louis & San Francisco Ry.
Marianna & Blountstown. R. R.

Which roads charge 4.8 cents per mile straight fare, with 3.6 cents round trip tickets, good for five days exclusive of day of sale.

The Florida East Coast Railway operates a rate of 3.6 cents north of Homestead, Fla., except between certain points, where a higher rate is charged. South of Homestead, a rate of 4.8 cents is authorized.

The South Georgia Railway operates a 3.6 cents passenger fare between the Florida line and Greenville, Fla., and 4.8 cents straight fare, with 3.6 cents round trip fare, good for five days exclusive of day of sale, between Greenville and Perry, Fla.

DISTANCE TABLES

ATLANTIC COAST LINE RAILROAD

Jacksonville to Port Tampa

Jacksonville	0.0	Pomona	70.2	Benson Junction	119.2
Ortega	7.6	Lake Como			120.6
Venetia	9.0	Huntington			121.8
Yukon	10.0	Crescent City	77.1	Sanford	125.8
Orange Park	14.8	Long's	79.8	Lake Mary	129.3
Peoria	19.3	Hammond	82.2	Crate Spur	131.6
Dixston	20.4	Robinson's Spur	82.8		133.9
Doctor's Inlet	21.2	Bakerstown	83.0		134.8
Russell	24.5	Lathrop	83.5		135.7
Magnolia Springs		Seville	84.4	Altamonte Springs	136.8
Green Cove Springs		Rowell	89.7	Guthrie	137.8
Duroc		Pierson	90.1	Maitland	139.4
Walkill	34.3	Eldridge	92.6	Winter Park	141.8
Leno	37.9	Barberville	94.6	Orlando	
West Tocoi		Conrad		Reckert	149.3
Bostwick		DeLeon Springs		Pine Castle	151.3
Teasdale		Bond's Mill	102.2	Taft	154.4
Rice Creek		Glenwood			157.7
Pecan	52.7	DeLand Passenger St	_ 108.1	Mack's Siding	163.2
Palatka	56.9	Beresford	_ 109.1	Kissimmee	164.4
Buffalo Bluff		Fatio		Campbell	168.4
Satsuma	64.5	Orange City Junction	_ 113.5	Interocean	171.2

Jacksonville to Port Tampa—(Continued.)

Loughman	175.6 Cumbee	204.3 Orient	238.6
Mowata	180.8 Lakeland	207.1 Uceta	239.9
Davenport	181.6 Winston	210.9 Thonotossassa Junction	241.2
Haines City	185.4 Youmans	214.1 Ybor City	242.4
Lake Alfred	192.2 Plant City	217.5 Tampa	244.3
Lynchburg	193.8 Wilkinson	221.2 Boulevard	247.6
Auburndale	196.5 Dover	223.6 Dewey	248.8
Carters	201.7 Seffner	227.1 Port Tampa City	251.8
Carlake	202.5 Mango	227.7 Port Tampa	253.5

Jacksonville to Jesup

Jacksonville	0.0 Ratliff	14.7 Andrews	33.9
Moncrief	3.5 Callahan	19.7 Bologne	37.3
Pickett	5.5 Dyal	24.3 Folkston, Ga	41.5
Dinsmore	9.6 Hilliard	29.9 Jesup, Ga	96.0

ATLANTIC COAST LINE RAILROAD—(Continued)

Jacksonville to St. Petersburg

Jacksonville	0.0	Rochelle	93.5	Lady Lake	151.3
Moncrief	3.5	Micanopy Jct.	99.1	Fruitland Park	155.4
Cambon	9.3	Evinston	101.7	Leesburg Junction	158 (
Milldale		Boardman		Leesburg	159 (
Mandeville		McIntosh	104.6	Corley	161.0
Baldwin	19.2	Caitskill		Okahumpka	164 5
Mattox		Orange Lake	106.1	Cason	169.0
McPherson	26.8	Proctor	107.0	Rital	179 7
Nursery	29.0	Reddick	110.5	Center Hill	179 6
Bessent	30.8	Lowell	113.4	Trilby	176 9
Sapp	37.8	Martin	116.5	Trilby	178 9
Britt	41.0	Zuber	117.4	Blanton	181 9
Ellerbee	41.7	Kendrick		St. Catherine	183 5
Raiford	44.8	Ocala Junction	124.2	San Antonio	187.9
Rylander	47.1	Ocala	124.7	x*Croom	189 9
Johnstown	49.0	Fakes	126.0	Pasco	191.6
Lake Butler	51.9	Orange Avenue	127.0	Ehren	200 1
Dukes	58.0	Montague	130.0	Drexel	200.1
Munich	58.8	Cornell	131.3	Odessa	210
Worthington Springs		Welshton	137.3	Keystone Park	214.1
Santa Fe	63.9	Candler	138.6	Taconey	218.0
Haynesworth	68.2	Ocklawaha.	140.0	Tarpon Springs	221.0
Burnett's Lake	70.8	Lake Weir	141.0	Sutherland	226.9
Hague		East Lake	144.1	Ozona	227.2
Paradise	80.4	Stanton	146.0	Dunedin	991 9
Gainesville	84.5	Weirsdale	146.6	Clearwater	231.5
T. & J. Crossing		Conant	150.0	Belleair	235.5

Jacksonville to St. Petersburg—(Continued)

Largo Cross Bayou	1000 1000 1000 1000	Pinellas Park	Petersburg Petersburg		252.9 252.2
T	1000	*Chatlana south of Cusam h	 lange wie No	and a name	100

xJax to Croom via Newberry, 167.8. *Stations south of Croom based on mileage via Newberry.

Jacksonville to Perry

Jacksonville	0.0 Dukes	57.8 Wilcox	104.5
Moncrief	3.5 Munich		
Cambon	9.3 Worthington Springs	61.0 Old Town	
Milldale	10.0 Santa Fe	63.9 Eugene	113.6
Mandeville	14.1 Haynesworth		
Baldwin	19.2 Burnett's Lake	70.8 Hines	126.9
Mattox	24.0 West Alachua	72.5 Clara	
McPherson	26.8 Cadillac	77.0 Salem	141.7
Bessant	30.8 Haile	79.0 Carbur	143.4
Sapp	37.8 Komoka	72.1 Athena	150.3
Ellerbee	41.7 Newberry	84.6 Penland	154.6
Raiford	44.8 Barr's Crossing	89.9 Perry	161.0
Johnstown	49.0 Tyler	93.9	
Lake Butler	51.9 Trenton	98.1	

ATLANTIC COAST LINE RAILROAD—(Continued)

Lakeland to Fort Myers

Lakeland	0.0 Torrey	33.7 Fort Ogden	72.6
Pauway	4.2 Wauchula	38.1 Cleveland	82.2
Haskell	7.5 Zolfo	42.1 Punta Gorda	86.0
Bartow	13.0 Moffitt	45.6 Acline	90.2
Ice Factory Spur	13.8 Brownsville	48.4 Gilchrist	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Homeland	19.2 Nocatee	52.5 Samville	99.1
Fort Meade	23.9 Buchanan	56.0 Tice	106.8
Jane Jay	28.4 Gardner	62.0 Fort Myers	109.8
Bowling Green	31.7 Arcadia	66.0 Fort Myers	114.0

Sanford to Trilby

Sanford	0.0	Fullers	26.6	Varnell	48.0
Sanford Junction	0.1	Crown Point		Groveland	49.8
New Upsala	2.3	Brannons		Mascotte	52.8
Twin Lakes	3.3	Winter Garden		Tuscanooga	56.0
Sylvan Lake	4.8	Tildenville		Mable	59.0
Island Lake	7.2	Oakland		Linden	62.0
Glen Ethel	11.2	Killarney	35.0	Tarrytown	63.2
Palm Springs		Cynthiana		Riverland	67.2
Forest City	16.5	Mohawk		Lacoochee	71.1
Toronto		Minneola		Trilby	74.6
Lakeville	21.0	Clermont	43.5	111103	14.0
Clarcona	22.8	Parkers Crossing	46.0		

Perry to Monticello, Fla.

High Springs	0.0 A	lachua	1 7.6	Burnett's Lake	9.:
	,	High Springs to Burn	ett's Lake		174127821
Holder	73.0 H	ildreth	155.4	Waycross, Ga.	269.3
Hernando	68.3 L	ake City Junction	151.7	Dupont, Ga	
Inverness		ort White		Withers, Ga.	
Floral City	56.0 H	igh Springs	139.5	Haylow, Ga.	223.
Pineola	52.0 C	lark	134.5	Alexanderville, Ga	217.
Istachatta		exington		Tarver, Ga.	
Croom	43.1 N	ewberry	126.3	Bakers Mill	206.3
Rital	38.2 H	alf Moon		Jasper	
Trilby		rcher		Marion	196.
Owensboro		aleigh		Suwannee	193.3
Dade City		Villiston		Rixsford	190.
Collins	26.0 M	ontbrook		Byrd's Still	
Ellerslie	23.0 M	orriston	97.6	North Live Oak	
Richland		omeo	92.5	Live Oak	
Lumberton	20.0 Ji	iliette	85.3	Padlock	
Millards	15.6 C	hatmar	83.0	Pinemount	
Stokes	11.5 D	unnellon	80.8	McAlpin	174.9
Kathleen	7.6 G	ulf Junction	79.3	O'Brien	168.0
Galloway		bara	77.0	Branford	162.
Lakeland	0.0 L	adonia	73.6	Burlington	155.8
		Lakeland to Way	cross		
Iddo	14.0 D	rifton	32.0		
Perry Secotan	0.5 L	riduamont	22.0	Monticello	36.0

ATLANTIC COAST LINE RAILROAD—(Continued) Between Dunnellon and Wilcox Wilcox Junction _____ 0.0 || Otter Creek _____ 22.7 | Dunnellon 51.3 Chiefland 9.4 Lebanon Ocala to Homosassa Ocala _____ 0.0 || Leroy _____ 14.7 Gulf Junction 28.0 Ocala Junction _____ 0.9 Rock Springs _____ 18.7 Citronelle 35.0 Martel 9.0 Juliette 22.0 Crystal River 40.5 12.4 Dunnellon York 26.5 Homosassa 49.9 Sanford to Astor Sanford _____ 0.0 | Ethel _ _____ 10.3 Eustis 33.3 Sanford Junction 0.8 Cassia 12.3 Fort Mason 35.2 New Upsala 2.3 Wayland 14.9 Umatilla 39.3 Twin Lakes 3.3 Lovejoy's Mill 16.3 Altoona 42.4 Sylvan Lake _____ 4.8 Sorrento 17.9 Pittman _____ 44.5 Paola ____ 5.3 Mount Dora 23.4 Astor _____ 60.0 Markham _____ 7.3 Tavares 28.8 Sanford to Lake Charm Sanford 0.0 Rutledge 5.0 | Clifton _____ 12.0 Sanford Junction _____ 0.8 Mecca Junction 5.6 Oviedo _____ 17.0 Fort Reed _____ 3.2 Clydes _____ 7.4 Lake Charm 18.4

	Leesburg to For	rt Mason	
LeesburgOrange Bend		8.5 Fort Mason	13.8
	Tavares to La	ne Park	
Tavares	0.0 Lane Park	3.0	
	Kissimmee to	Apopka	
Kissimmee Shingle Creek McLane's		18.5 Clarcona	29.3
	Kissimmee to N	arcoossee	
Kissimmee Hammock Grove Wadleys Crossing	1.0 St. Cloud	9.0 Narcoossee	
	Lake Alfred to	Bartow	
Lake AlfredFlorence Villa Winter Haven	3.5 Gordonville	12.0	16.7

ATLANTIC COAST LINE RAILROAD—(Continued)

DeLand Junction and DeLand

DeLand Junction	0.0 Stetson	2.1 DeLand	4.0
	Winston to Fo	ort Meade	
Winston Medulla Christina Bone Valley Junction Prairie Junction Mulberry	5.8 Achan 7.5 Pierce 8.8 Nichols 9.0 Pebbledale	13.8 McDowell 13.8 Agricola 15.0 Marquis Mill 15.4 Tiger Bay	20.0 21.4 24.0 25.3
	Sanford to Meco	ca Junction	
Sanford Brisson Sipes Beardall	1.6 Moores 2.2 Cameron City	4.4 Mecca Junction	8.8
	Thonotosassa Junctio	on to Thonotosassa	
Thonotosassa Junction Harney		7.0 Thonotosassa	11.0
	· · Croom to Br	ooksville	
Croom	0.0 Brooksville	10.0	

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	Proctor to	Citra	3.54
Proctor	0.0 Citra	6.1	
	Palatka to	Rochelle	
Palatka O. V. Junction Francis Akomi	1.6 Interlachen 4.4 Edgar	16.6 Hawthorne	34.7
	Micanopy Junctio	n to Tacoma	
Micanopy Junction	0.0 Micanopy	3.4 Tacoma	8.4
	Lake City to Lake	City Junction	
Lake City	0.0 Columbia	10.7 Lake City Junction	18.7
	Monticello to T	Chomasville	
Monticello Fincher		14.1 Thomasville, Ga	24.1
	River Junction	to Climax	
River Junction			30.3

ATLANTIC COAST LINE RAILROAD—(Continued)

Haines City to Clewiston

Haines City Dundee Lake Wales Crooked Lake Frostproof	6.9 Sebring 15.4 Istokpoga 21.3 Stearns	46.5 Venus 55.6 Palmdale 63.4 Moore Haven	79.9 88.9
	Nichols to Mu	ılberry	
Nichols	0.0 Mulberry	4.0	
	Fanlew to Tho	masville	
Fanlew Cody Wimberly El Destino	6.4 Wadesboro 8.6 Miccosukee	17.4 Fincher	31.7
	Between Uceta an	d Sarasota	
Uceta Palm Remlap Ruskin	1.3 Piney Point 8.9 Gillett	27.0 Oneco	41.4

		Fort Myers to Co	llier City		
Fort MyersAliAlmonateEstero	6.6 10.8	Council Bonita Springs Harmon Naples	22.8 32.1	Belle Meade Tamarco Ireland Collier City	46.4 51.0
		Vitas (old name Richla	and) to Tamp	a	
Vitas Zephyr Hills		Thonotosassa			
		Between Palmdale an	d Everglades		
Palmdale Hall City Ortona Goodno Sears Kerr	4.5 9.1 11.7 21.7	Felda Immokalee Aymonin Anana Miles City Deep Lake	37.5 40.7 50.3 58.1		74.8

SEABOARD AIR LINE RAILWAY

From Jacksonville to River Junction

Jacksonville	0.0	Ogden	64.3	Pinhook	140.0
West Jacksonville	2.3	Welborn	70.2	Braswell	141.9
Marietta	6.8		75.6	Lloyd	146.9
Priceville	9.0	Live Oak	81.0	Steel Creek	149.0
White House	10.4	Dickert	87.2	Capitola	151.5
Otis		Falmouth	90.9	Chaires	153.5
Baldwin	18.2	Swann	94.0	Perkins	160.1
Mattox	23.6	Ellaville		Tallahassee	
Macclenny	27.1	Lee's		Ocklocknee	173.6
Glen St. Mary	29.5	West Farm		Lawrences	175.1
Drake	32.5	Madison		Carsons	176.0
Sanderson	36.4	Champaign		Midway	
Olustee	46.3	Greenville	123.1	Quincy	189.0
Mt. Carrie		Linwood		Gretna	194.4
Watertown	56.4	Aucilla		Mt. Pleasant	197.7
Lake City	58.8	Drifton	138.0	River Junction	207.6

SEABOARD AIR LINE RAILWAY.

Jacksonville to Tampa

Jacksonville	0.0	Rex	68.0	Panasoffkee	134.9
West Jacksonville	2.3	Hawthorne	70.0	Ekel	135.5
Marietta	6.8	Lochloosa	76.4	Bushnell	141.5
Priceville		Island Grove	80.0	St. Katherine	145.4
White House	10.4	Citra	82.5	Terrell	149.6
Halsema	13.0	Sparr	88.0	Lacoochee	
Otis	13.4	Anthony	91.3	Owensboro	1.58.0
Baldwin	18.2	Spring Park	95.0	Crescent	159.0
Fiftone	22.4	Oak	95.1	Dade City	163.7
Maxville	25.7	Silver Springs Junction	97.2	Pasadena	166.7
Mudge	32.0	Ocala	101.0	Phelps	170.6
Highland	32.1	York Spur	103.0	Greer	171.0
Mahoney		Orange Avenue	105.0	Zephyrhills	173.1
Leghee		Millers	107.0	Bramlett	176.0
Lawtey	37.2	Santos	108.6	Crystal Springs	177.0
Horn	39.0	Polly Mill	110.0	Knights	184.4
Temple		Thaggard	112.0	Plant City	188.4
Starke	43.9	Belleview	112.6		193.2
Reynolds	46.0	Greenleaf	114.0		194.9
Thurston	49.0	Summerfield	116.8	Sand Brick	197.0
Hampton	50.2	South Lake Weir Junction	116.8	Valrico	198.4
Eddys Spur	52.0	Dallas	119.3	Dickinson	200.0
Navarre	54.0	Oxford	122.3	Brandon	200.2
Waldo	55.8	Harris Siding	125.0	Limona	201.2
Maultsby	60.0	McRaneys	126.0	Pitts	204.0
Orange Heights	60.9	Wildwood	126.9	Yeomans	206.2
Eighty-Nine	61.0	Monarch	130.0	Fultons Spur	208.0
Campville	64.9	Hines	131.0	Tampa Northern Junction	208.9
Campville Brick Track	65.0	Coleman	131.4	Ybor City	209.6
Goodwins	67.0	Warnell	134.0	Tampa	210.5

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SEABOARD AIR LINE RAILWAY- (Continued.)

Jacksonville to Savannah

Jacksonville F. & J. Junction		13.3 Becker 16.3 Evergreen	27.6
Panama Eastport Junction	5.9 Hedges	21.2 Sayannah, Ga	137.4
	Fernandina to	Baldwin	
Fernandina			38.8
O'Neil Lofton			41.0
Yulee	12.1 Dahoma	31.6 Baldwin	47.2
Wilson	14.0 Verdie	37.0	
	Waldo to Ce	dar Key	
Waldo		24.2 Dutton's Spur	52.0
Millican	3.4 Orchard	26.0 Gulf Hammock	53.0
Fingers Mill		28.2 Wylly	58.4
Fairbanks	100	32.0 Rosewood	60.6
Dowds Spur Gainesville			61.0
Millards			63.0
Daysville			68.1
Hammock Ridge		40.0 Suskins	69.0

43.6 Cedar Keys

49.3

51.0

18.7 Lennon ______ 19.8 ctter Creek _____

21.1 Ellzey _

Hammock Ridge _____

Arrendondo _ _____

Kanapaha _ _____

Starke to Wannee.

Neals Williford
Williford
Curtis
Bell
Wannee

Archer	0.0 Morriston	19.5 Dunnellon	40.8
Eve	4.3 Standard	24.0 S. & H. Junction	41.9
Raleigh	6.8 Early Bird	26.8 Harrison	47.3
Hodgson	9.0 Eagle Mine	29.0 Johnsons	56.0
Gunnells	9.0 Hoyt	31.1 Inverness	58.6
Williston	11.4 Blue Run	40.0	
Montbrook	16.0 Blue Run Yard	40.0	

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SEABOARD AIR LINE RAILWAY—(Continued.)

Wildwood to Orlando

Wildwood	_ 0.0	Sadie	14.6 Plymouth	36.8
Orange Home	_ 3.1	Eldorado	14.8 Apopka	40.2
Bamboo	_ 5.0	Cunninghams	16.0 Piedmont	43.1
Sprinks	6.6	Tavares		44.5
Whitney	7.4	Ellsworth Junction	25.0 Hamilton	45.0
Mill Spur	8.0	Victoria	29.0 Lockhart	46.2
Montclair		Wallings		49.5
Leesburg		Gainesboro		50.3
Sunnyside	_ 14.0	Zellwood	32.8 Orlando	53.1
Birds		McDonald		00.1
		Orlando to Lake C	harm	

Orlando Rowena Morse College Station Winter Park	0.0 Lakemont 2.8 Lake Howell	7.0 O. W. & L. Track 9.0 Lawtons Pkg. House 10.3 Oviedo 11.0 Lake Charm 12.6	14.0 15.9 15.9 17.0
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Morriston to Ackert Spur

Morriston	0.0 Ack	ert Spur	0.5	TIES,

Oliphant to Venice.

Oliphant	0,0	Ellenton Junction		Bradentown	45.4
Durant	5.2	Ellenton	41.4	Orange Spur	47.0
Lithia	9.0	Palmetto Junction	41.9	Oneco	47.9
Boyette	11.1	Harlee	42.0	Tallavast	50.0
Burnetts Crossing	16.0	Harrison	42.0	Rardins	52.0
Balm	16.6	Springstead	42.0	Sarasota	54.4
Wimauma	20.2	Palmetto	43.2	Fruitville Junction	58.2
Willow	26.0	Atwood Junction	43.0	Bee Ridge	61.8
Dickey		Manavista	44.0	Osprey	66.7
Parish		Terra Ceia Junction	39.0	Laurel	71.8
Erie		Terra Ceia		Nokomis	73.1
Vegetable		Manatee	44.2	Venice	74.5
Barber		Bradentown Junction	44.4		

Plant City to M. P. 875.3

Plant City Coronet Junction Coronet	0.0 Welcome 2.2 Edeson Junction 3.5 Edeson	13.0 Polk Lake	31.1 32.5 35.5
Trapnell Hopewell Alafia	4.2 Nichols 6.4 Mulberry 8.5 Ridgewood	15.6 Peace Valley	40.3 44.5 50.0
Keysville Welcome Junction	10.4 Bartow 10.9 Pembroke Junction	27.2	

SEABOARD AIR LINE RAILWAY—(Continued.)

Edeson Junction to Agricola.

Edeson Junction Stephens Spur		Bradley Junction Macdowell	7.2 11.6	Silver City	11.7
		Tampa to Brook	sville		
Tampa Ybor City T. N. Junction Gary Parker Hardee Gulf Coast Junction Flora Nowatney	1.9 2.2 2.6 5.3 5.8 7.6 10.1	Chapman Stemper Lutz Deer Lake Denham Drexel Fivay Junction Greenfield Loyce Brooksville to Ce	15.3 16.3 17.8 19.3 22.7 29.2 30.5 34.0		39.1 39.7 43.3 45.1 47.2 47.6 48.6
Brooksville Tooke Lake Junction Wiscon	1.0	Norman Tooke Lake Long Lake	13.4	Centralia	17.9
		Tallahassee to St.	Marks		
Tallahassee Belair Luterloh	4.0	Woodville Ferrell Vareen	10.1	Wakulla Burns St. Marks	15.2 17.0 20.7

Tallahassee to Covington

Tallahassee St. Marks Junction Corey Walton	2.9	Rose Cay Wacissa	19.0 Covington	30.0 32.3
		Morriston to Hol	der	
Morriston Early Bird Blue Run Mine Ray Mine Dunnellon Runnellon Mine River Mine Cullens Mine	20.0 20.0 20.0 20.0 20.0 21.0 21.0	Marion Mine Griggs Mine Eureka Mine Anderson Mine Section 20-A Mine Section 20-B Mine Section 20-C Mine Syndicate No. 3	21.0 Section No. 34 Mine	29.0 29.0 33.0 33.0 38.0 40.0 40.0
		Drifton to Mon	ticello	
Drifton	0.0	Monticello	4.1	
		Dunnellon to Ing	glis	
Dunnellon		Mahaska Station A Station A Station A Station A Station A Station A Station St		11.0 15.0

SEABOARD AIR LINE RAILWAY—(Continued.)

Tampa to St. Petersburg

Lynn Spivey Citrus Park	2.8 Keystone Colony Lake Villa to Port Ri		- 21.0
Spivey		_ 14.0	21.0
Tarpon Springs Junction	0.0 Cosme 1.0 Lake Fern 1.9 Gulf Pine	- 8.6 Lake Villa 10.0 Tarpon Springs	18.0
Sulphur Springs Goldstein Lake View	9.7 Largo	January Springs 34.3 Davista Gulfport St. Petersburg Arpon Springs	48.9 50.9 54.5
Gary Parker Hardee Gulf Coast Junction	0.0 Tarpon Springs Junction	23.0 Baskin 26.2 Woodrow 26.7 Oakhurst 28.7 Seminole	38.3 39.4 41.8 42.9

Mulberry to South Boca Grande.

S. Boca Grande	0.0	Arcadia	48.9	Baird	81.2
Boca Grande		Bunker	51.7	Cottman	83.2
Casparilla	5.3	Kinsey	57.4	Chicora	86.3
Placida		Limestone	58.9	Bradley Junction	89.1
McCall	15.6	Bridges	62.1	Tiger Bay	92.1
Southland		Rector	67.1	Pierce	92.5
Murdock	23.5	Ona	66.9	Martin Junction	93.6
Mars	25.5	Vandolah	69.3	Achan	93.8
Platt	33.9	Ft. Green Springs	74.7	South Mulberry	96.7
Ft. Ogden	36.9	Ft. Green		Mulberry	96.9
Hull	39.6	Kalum	78.5	Ridgewood	98.6
Nocatee	44.7	Ft. Green Junction	80.0		

Bradenton to Arcadia

Bradenton	0.0	Verna	21.4	Lacy	39.0
Bradenton Junction	1.0	Parmelee	24.5	Pine Level	40.6
Manatee	1.3	Myakka City	28.5	Tryon	42.4
East Manatee	3.2	East Myakka	29.4	Nocatee Junction	44.1
Alsace	5.1	Manatee Lumber Co. Siding_	30.2	Belgium	47.0
Adalake	8.6	Edgeville	32.7	C. H. & N. Crossing	49.6
Lorraine	12.9	Parkton	35.2	Arcadia	50.3

SEABOARD AIR LINE RAILWAY—(Continued.)

Coleman to Miami

Coleman	0.0	Okeechobee	143.0	South Pompano	239.1
Center Hill	11.4	West Palm Beach	204.0	Carmen	245.2
Mabel	15.6	Marimont		Fort Lauderdale	246.6
Carters Island	21.3	Nelson	209.5	Dania	251.0
Withla	34.6	Lake Worth		Hollywood	254.6
Polk City	45.5	Lantana	214.9	Hallandale	255.8
Noxon	51.1	Boynton	217.2	Oleta	258.9
Auburndale	54.1	North Delray		Opa Locka	263.7
Winter Haven	60.2	Delray		Hibiscus	267.8
West Lake Wales	69.5	Yamato	225.2	Hialeah	270.6
West Frostproof	80.8	Boca Ratone	230.4	Hialeah Junction	270.8
Avon Park	92.0	Deerfield	232.5	Orange Road	272 6
Hartt	95.7	Seneca	235.1	Miami	274.0
Sebring	101.0	Pompano	238.0		
		Waldo to Tampa (Via Arc	cher.)		
Waldo	0.0	Early Bird	54.9	Powells	1113.6
South Waldo	1.0	Hoyt	59.7	Ayers	117.7
Fairbanks	7.1	Blue Run Yard	68.4	Loyce	112.9
Nedra	11.4	P. S. & H. Junction	69.9	Fivay	128.2
Gainesville	13.9	Harrison	76.3	Drexel	134.7
Arredonda	19.8	Johnsons	84.4	Lutz	
Kanapaha	21.2	Inverness Junction		Nowatney	
Archer		Landrum		Gulf Coast Junction	
Raleigh	36.1	Lake Lindsey		Gary	154.3
Williston	40.0	Hammock	107.2	Tampa Northern Junction	1547
Montbrook	44.4	Brooksville	108.8	Tampa	156.9
Morriston	47.8	Tooke Lake Junction	100 8		

Arcadia 19.6 Fort Myers (Freight) _____ 0.0 | Saline 40.4 3.0 Tucker Nocatee _____ 25.3 Puntarassa Junction _____ 48.9 7.8 Tamiami _____ 34.5 Estero _ _____ Hull 55.5 Fort Ogden 38.0 Bonita Springs _____ 63.5 9.5 Salvista 17.4 Fort Myers (Passenger) ___ 76.5 Shell City 40.4 Naples _____ Tayares to Ocoee Tavares _____ 0.0 | West Apopka 15.0 | Tildenville Ellsworth Junction 3.5 Montverde 18.0 Brayton 28.5 Astatula 7.5 Waits Junction 21.0 Winter Garden _____ 29.0 31.4 Heatons 10.5 Killarney 24.5 Ocoee _ _____ Bear Spring _____ 13.0 Oakland 26.5 Waits Junction to Clermont Waits Junction _____ 0.0 | Mohawk _ _____ 3.0 | Clermont _____ 6.0 Crenshaw _____ 1.0 Minneola 4.5 Carrabelle, Fla., to Cuthbert, Ga. Carrabelle 62.0 0.0 Raker Mill 31.0 Gibson 67.0 Lanark 5.0 Hilliardville 36.0 Havana MacIntyre _ ____ 13.0 Helen 38.0 Hinson 68.0 71.0 Curtis Mills 16.0 Spring Hill 40.0 Jamieson 19.0 S. A. L. Junction 49.0 Bainbridge, Ga. 90.0 Sopenoppy _____ Ashmore _____ 21.0 Tallahassee 50.0 Arlington, Ga. 129.0 26.0 Saxon _____ 54.0 Cuthbert, Ga. 156.0 Millgrove _____ 29.0 Lake Jackson 59.0 Arran

Arcadia to Naples

SEABOARD AIR LINE RAILWAY—(Continued.)

Quincy Branch

Havana Florence		Littman	7.0 9.0	Quincy	11.0
		Sampson City to Emathla (See	e note.)	
Sampson City Graham Louise Cyril Bellamy Ellithorpe A. C. L. Crossing Gainesville S. A. L. Crossing Cannon's	4.5 5.8 7.0 11.5 16.0 19.0 20.0 20.3	Rocky Point Hailes Siding Wacahoota Lisman Clyatts Kirkwood Tacoma M canopy Tuscawilla Simonton	28.3 29.3 30.0 32.6 33.3 34.4 36.7 39.2	Hickman Southside Dungarvin Irvine Williams Siding Fort Drane Fairfield Cara Melton Emathla	41.5 42.4 43.4 45.0 46.0 46.3 48.0 51.5 52.5 56.0

NOTE: Effective March 29, 1930, under Finance Docket 7805, the Interstate Commerce Commission authorized the abandonment of the line of the Jacksonville, Gainesville & Gulf Railway from Gainesville, Fla., to Sampson City, Fla.

LOUISVILLE & NASHVILLE RAILROAD

Pensacola to River Junction.

Pensacola	0.0 Mulat	13.0 Milton	20.
Bohemia	6.0 Pace Junction	13.0 Bayou Siding	21.
Gull Point	7.0 Harp	14.0 Harold	30.
Yniestra	8.0 Galt City	17.0 Yabbo	157217233
Escambia	9.0 Bagdad Junction	19.0 Holts	38.

Pensacola to River Junction—(Continued.)

Galliver	41.0	DeFuniak Springs	79.0	Aycock	123.0
Zorid	43.0	Arnait	83.0	Cottondale	126.0
Milligan	46.0	Argyle	84.0	Simla	128.0
Crestview	50.0	Summerville	85.0	Jarl	135.0
Delaco	57.0	Ponce de Leon	91.0	Marianna	136.0
Deerland	59.0	Burnell	93.0	Lulaton	138.6
Claroy	61.0	Valle	93.0	Oxton	139.0
Lobes	62.0	Yarzo	95.0	Roky	141.0
Mossy Head	66.0	Westville	97.0	Criglar	142.0
Grandan	71.0	Caryville	100.0	Cypress	146.0
Bear Head	73.0	Long Pine	104.0	Grand Ridge	150.0
Danzig	73.0	Yette		Inwood	152.0
Tervin	79.0	Bonifay	108.0	Sneads	156.0
Dixons	79.0	Chipley	117.0	River Junction	161.0

Crestview to Florala.

Crestview	0.0 Campton	10.0 Laurel Hill	17.0
Auburn	5.0 Okaloo	13.0 Svea	21.0
Labro	6.0 Pineway	14.0 Florala	27.0
Garden City	7.0 Schulman	15.0	

Graceville to Esto.

Craceville 0.0 Wynnlum 5.0 Esto Eleanor 3.0 Noma 7.0	-1	8.0)
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LOUISVILLE & NASHVILLE—(Continued.)

Pensacola Division

Pensacola Goulding Brent Ol've Roberts Gonzales Cantonment	2.4 Quintette 3.8 Molino 6.6 Noriagga 11.4 Dolores 12.4 Barth	22.7 Thrifts 23.7 Bluff Springs 24.7 Pringe 25.7 Century	33.2 35.2 38.2 40.2 41.5
	Alabama I	Division	
GracevilleEleanor			
	APALACHICOLA NORT River Junction to		
River Junction Dolan		21.6 Liberty 23.5 Deerhunt	
Hardaway	8.5 Hosford	26.9 Vilas	39.5
Greensboro Juniper		29.3 South Vilas	
Guest		29.5 Central City 31.0 Wilma	100 PE 100 PE
Sedalia	17.3 Clio	31.7 Criglar	
Elmira	18.9 Adrem	33.0 Sumatra	
Eddy	19.0 Trump	33.9 Coline	60.0

River Junction to Port St. Joe—(Continued.)	River	Junction	to Port	St. Joe-	(Continued.)
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Fort Gadsden	Land Street Street, Street	Franklin Apalachicola		Nulsen	95.0
Beverly	67.6	Wye	82.5	Port St. Joe	102.3
Borrow Pit		Tilton Odena	83.5 92.0		

GEORGIA SOUTHERN AND FLORIDA RAILWAY.

Palatka to Valdosta.

Palatka	0.0	Theressa	32.5	Winfield	80.0
A. C. L. Junction	1.0	Hampton	36.4	Suwannee Valley	82.8
Woodburn	7.6	Sampson City	42.1	White Springs	86.3
Carraway	10.6	New River	46.8	Winn	89.7
Baywood	13.0	Lake Butler	53.1	Genoa	93.2
Florahome	16.9	Guilford	58.1	Jasper	103.8
Grandin	18.9	Lulu	63.7	Avoca	109.9
Putnam Hall	21.5	Jefferson	67.0	Jennings	115.3
Lake Geneva	26.1	Watertown	73.3	Melrose, Ga.	118.8
Brooklyn	28.2	Lake City	74.4	Valdosta, Ga.	134.4

Jacksonville to Macon

Plummer 11.4 Baxter 39.5 Crawford 17.7 Eddy 45.6	Jacksonville J. & S. W. Crossing Hoyt King's Grove Plummer	3 St. George 26.9 Valdosta, Ga. 1 Clarking 31.8 Tifton, Ga. 1 Moniac 38.7 Macon, Ga. 2 Baxter 39.5	56.2 10.1 56.6 61.8
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LIVE OAK, PERRY & GULF RAILROAD.

Live Oak	0.0	Day	1 22 0	Pershing	48.0
S. A. L. Crossing		Silo		Hampton Springs	49.0
Starr	6.5	27-Mile Post		Murat Junction	54.0
Mercer	8.5	Townsend		59-Mile Post	59.0
Newburn		Smith		Waylonzo	60.0
Lancaster		Fenholloway		Scanlan	
Dowling Park		Blue Creek Junction	40.0	Buckhorn	65.0
Chancey		Perry		Mandalay	68.0
Mayo Junction	20.7	Springdale	47.0	Flint Rock	74.0
		Mayo Branch			
Mayo Junction	0.0	Peterson	7.8	Alton	14.3
Dell	4.8	Mayo	12.0		
	ATLANTA	& ST. ANDREWS BAY R	AILWAY	COMPANY.	
St. Andrews	0.00	Saunders	27.03	Welchton	
D 011					58 80
Panama City	2.79	Sherman	30.05	Jacobs	
Panama City Millville Junction	2.79 5.06	Sherman Fountain	30.05	Jacobs	60.92
	5.06	Fountain	30.05 31.19	Jacobs Campbellton	60.92 64.73
Millville Junction	5.06 9.46	Sherman Fountain Betts Econfina	$ \begin{array}{c cccc} & 30.05 \\ & 31.19 \\ & 34.51 \end{array} $	Jacobs Campbellton State Line (Siding)	60.92 64.73 68.27
Millville Junction Mill Bayou	5.06 9.46 13.29	Fountain Betts Econfina	30.05 31.19 34.51 37.00	Jacobs Campbellton State Line (Siding) Madrid	60.92 64.73 68.27 70.66
Millville Junction Mill Bayou Bayou George	5.06 9.46 13.29 15.07 17.58	Fountain Betts Econfina Compass Lake Round Lake	30.05 31.19 34.51 37.00 39.55 43.93	Jacobs Campbellton State Line (Siding) Madrid Hodgesville	58.80 60.92 64.73 68.27 70.66 73.68 75.90
Millville Junction Mill Bayou Bayou George Majette	5.06 9.46 13.29 15.07 17.58	Fountain Betts Econfina Compass Lake Round Lake	30.05 31.19 34.51 37.00 39.55 43.93	Jacobs Campbellton State Line (Siding) Madr'd Hodgesville Keyton	60.92 64.73 68.27 70.66 73.68 75.90
Millville Junction Mill Bayou Bayou George Majette Galco	5.06 9.46 13.29 15.07 17.58 18.27	Fountain Betts Econfina Compass Lake	30.05 31.19 34.51 37.00 39.55 43.93 46.74	Jacobs Campbellton State Line (Siding) Madrid Hodgesville	60.92 64.73 68.27 70.66

SOUTH GEORGIA RAILWAY

	1 0 00 11 0	10.14 Powd	00.70
GaFla. State Line	0.00 Spray 1.49 Greenville	10.14 Boyd	33.73
Moveland	3.67 Sirmans	13.43 Perry 22.01 Hampton Springs	44.41
Wilson's Crossing	6.11 Shady Grove		11.11
Dennett	8.56 Lake Bird		
(Figures from I. C.	C. Valuation Measurements.)		
	GEORGIA & FLORII	DA RAILWAY	
Madison	0.0 Pinetta	10.4 Valdosta, Ga.	28.0
Hanson		14.6	
	GULF PORTS TERMINA	L RAILWAY CO.	
Pensacola	0.00 Millview Junction	6.29 Millview	7.29
	GULF PORTS TERMINA	L RAILWAY CO.	
Millview Junction	0.0 Klondyke	6.3 Muscogee	15.3
	MARIANNA & BLOUNTS'	TOWN RAILROAD.	
Marianna	0.0 Cox	13.5 Sharpston	35.0
Oak Dale		15.8 Gaskins Siding	40.0
Simsville	7.5 Blountstown	26.7 Scotts Ferry	42.0
Rock Creek			
Sink Creek	11.3 Flowers Still	31.0	

FLORIDA EAST COAST RAILWAY

Jacksonville to Key West

Jacksonville	0.0	Dupont	90.1	Rockledge	174.6
South Jacksonville	1.3	Harwood	97.6	Bonaventure	
Bowden	4.6	Volusia		Bugbee	
Sunbeam	9.4	Tomoka	101.4	Eau Gall'e	
Greenland	12.8	Hotel Junction		Sarno	
Bayard	15.2			Melbourne	194.2
Durbin	20.6	Ormond Hotels	105.3	Tillman	197.5
Woodland	24.2	Holly Hill	107.0	Malabar	199.9
Sampson	27.3	Daytona	109.7	Valkaria	203.0
Magnolia Grove	31.5	Blake	112.5	Grant	
Baker Siding	34.8	Port Orange	114.7	Micco	209.2
St. Augustine		Spruce Creek	119.5	Roseland	212.4
Dean S'ding	37.3	Turnbull Bay	121.3	Sebastian	
Hurds	44.2	New Smyrna	124.6	Wabasso	
Elkton	47.1	Hawks Park	127.1	Quay	
Armstrong	49.0	Hucomer	131.2	Gifford	
Holy Branch	51.1	Oak Hill	136.4	Vero	
Hastings	53.7	Lyrata	143.5	Oslo	
Orange Mills	57.4	East Mims	150.3	Viking	
East Palatka		Titusville		St. Lucie	
San Mateo Junction		Indian River		Ft. Pierce	
Yelvington		Pritchards		White City	
Roy		Siwashe		Eldred	
Dinner Island		F'rontenac	165.4	Ankona	
Neoga	81.2	Sharpes	167.4	Walton	
Espanola	82.3	City Point	169.3	Eden	
Bunnell	86.6	Cocoa	173.1	Jensen	

Jacksonville to Key West-(Continued.)

Rio	258.8	Hallandale	350.6	Key Largo	_ 417.
Cosling		Ojus	353.3	Rock Harbor	_ 424.
Stuart	261.4	Fulford	354.7	Tavernier	
Salerno	266.5	Arch Creek		Plantation	
Fruita	268.7	Biscayne	359.0	Quarry	438.
Gomez	272.2	Little River	360.6	Central Supply	_ 440.
		Lemon City	361.8	Islamorada	_ 440.
L'kely	277.8	Buena Vista		Indian Key	
		Miami	365.6	Crevalo	_ 447.
Jupiter	283.3	Cocoanut Grove		Cooks Siding	
Prairie		Larkin		Crescent	_ 455.
Riveria	295.3	Kendal	376.4	Long Key	
West Palm Beach	299.0	Benson	378.6	Toms Harbor	_ 461.
Royal Poinciana		Keys		Grassy	_ 464.
Breakers	300.3	Rockdale	380.2	Vaca	
Lake Worth	306.2	Perrine		Marathon	
Lantana	308.3	Peters	382.5	Knights Key Dock	476.
Hypoluxo	309.4	Goulds	385.8	Bahia Honda	
Boynton	312.2	Black Point	386.7	Spanish Harbor	_ 488.
Delray	316.9	Princeton	387.7	Big Pine	491.
Yamato		Naranja		Ramrod Key	
Boca Ratone	324.5	Modello	391.5	Cudjoo	499.
Deerfield	327.0	Homestead	393.9	Sugarloaf	502.
		Florida City		Chase	_ 506.
Colohatchee	338.3	Wooddall Siding	401.6	B'g Cappitt	_ 512.
Fort Lauderdale	341.2	Everglades	408.3	Stock Island	_ 518.
Dania	345.9	Jewfish	415.4	Key West	_ 522.

St. Augustine to Bunnell (Via Bunnell Cut-Off.) St. Augustine 0.0 | Saybrook _ ____ 9.1 Bunnell Junction _____ 29.7 Moultrie Junction _____ 0.3 Colfax 17.4 Bunnell _ ____ 30.5 Wakeley 0.9 Dorena 27.1 New Smyrna to Orange City Junction New Smyrna 0.0 | Indian Springs ____ | 10.0 | Twin Oaks _____ 24.4 Glencoe _ _____ 3.2 Rogers _____ 15.5 Orange City ____ 25.5 Bond's New Spur _____ 4.6 Bond's Spur _____ 17.6 Orange City Junction ____ 27.6 Briggsville _____ 8.2 Lake Helen 20.7 Titusville to Enterprise Junction. Titusville _ _____ 0.0 | Aurantia _____| 9.4 | Osteen _ _____ 29.5 Lagrange 2.1 Maytown _____ 16.8 Garfield _ ____ 33.8 Mims 4.3 Cow Creek ____ 21.2 Enterprise _ ___ 36.3 Turnbull _____ 7.5 Farmton _____ 23.5 Enterprise Junction ____ 40.1 Turnbull Junction _____ 8.0 Kalamazoo 27.0 Jacksonville to Mayport Jacksonville _ ____ 0.0 | Central Park _____ 10.7 | Atlantic Beach _____ 20.3 1.3 San Pablo ----South Jacksonville _____ 14.6 Manhattan Beach 22.6 St. Nicholas _____ 2.7 Pablo Beach _____ 17.3 Burnside Beach _____ 23.0 Springs Glen _____ 4.1 Manatee Avenue _____ 18.0 East Mayport _____ 23.9 6.1 Cashens _____ 19.2 Mayport _ ____ Hogan ____ 25.4

FLORIDA EAST COAST RAILWAY—(Continued.)

East Palatka to San Mateo

East PalatkaSan Mateo Junction		2.6 San Mateo	4.1
	East Palatka to Pa	ılatka	
East Palatka	. 0.0 Water Street, Palatka	2.1 Palatka Station	2.7
	New Smyrna to Cana	l Point	
New Smyrna Creighton Maytown St. Johns River Olacypco Geneva Chuluota Lake Pickett Bithlo Pocataw Wewahootee	9.5 Tohopkee	64.9 Efaw 71.2 Opal 79.8 Osceola 84.7 Okeechobee 90.0 Upthegrove Siding 96.1 Utopia Pass Track 99.9 Drawbridge W 106.1 Sand Cit. Siding 112.6 Drawbridge	127.7 131.8 135.4 139.1 146.8 151.2 163.6 169.0 172.4

TRANS-FLORIDA CENTRAL R. R.

Sebastian Kitching	$egin{array}{c c} & 0.0 \ 3.7 \ \end{array}$	River Ridge	4.5 Fellsmere	9.9
	ALA	ABAMA & WESTERN FL Chipley to South I		
		empley to south I	ort.	
Chipley Washington Everett Wausau	5.0 8.5	Macom Tiller Greenhead Riverside	19.0 Lake Meriel	34.5
	ST. I	OUIS-SAN FRANCISCO	RAILWAY CO.	
Pensacola West Pensacola Gouding Spur Roberts Gonzales	3.7 5.7 13.3	Cantonment Muscogee Gateswood Junction Barrineau Park Tenile	21.8 McKinnonville 25.2 Buck Eye 28.6 Walnut Hill	41.9

STATISTICS

NAME OF ROAD	Balance at Beginning of Year	Railway Operating Income Current Year	Net Miscel- laneous Deb- its or Cred- its to Rail- way In- come	Current Bal- ance to Profit and Loss Ac- count	Miscellan- eous Debits or Credits to P & L Account	Balance at Close of Year 1928
Alabama, Florida & Gulf R. R. Co Alabama & Western Florida R. R. Co Apalachicola Northern Railroad Co Atlanta & St. Andrews Bay Ry. Co. Atlanta & St. Andrews Bay Ry. Co. Atlanta Coast Line Railroad Co. Florida Central & Gulf Railway Florida East Coast Railway Co Georgia & Florida Railroad Georgia Southern & Florida Ry. Co. Jacksonville, Gainesville & Gulf Railway Jacksonville Terminal Company Live Oak, Perry & Gulf Railroad Co. Louisville & Nashville Railroad Co. Port St. Joe Dock & Terminal Ry. Co. St. Johns River Terminal Co. St. Louis-San Francisco Railway Co. Seaboard Air Line Railway Co. Tampa Northern Railroad Co. Tampa Union Station Company Tavares & Gulf Railroad Co. The Marianna & Blountstown R. R. Co. The Muscle Shoals, Birmingham & Pensacola Railroad Co. (1) The South Georgia Railway Co. Trans-Florida Central Railroad Co.	*\$ 50.873.06 *9.475.42 *1,726.283.39 *708.850.50 92.726.679.11 *581.809.30 19.297.801.23 32.022.06 3.202.2.647.95 *41.653.85 93.458.88 20.341.468.01 *177.680.18 *56.108.96 20.794.858.96 7,679.763.90 *1,098.281.72 27.678.77 *66.112.66 *62.920.24 *52.069.72 *9.863.45 *3,903.96	*4.026.35 54,183.30 95.079.09 9,586,449.01 *57.929.32 2,196,763.23 127,176.73 431,343.48 *3,623.25 *113,990.41 *1.807.05 21.782,026.08 *3,535.02 29,405.47 20,058.662.29 10,785,087.90 *41,683.47 *9,064.65 42,669.76 18,179.77	*2.914.50 *135.871.60 *140.068.55 *3,666,718.68 *3,894.187.88 *176,300.60 *406,377.93 *32,743.52 134.180.89 *34.571.87 *7,459.096.06 *14.420.74 *17.007.36 *7,183.033.77 *9,604.804.54 21,624.71 10,264.65 *33,578.68	*\$ 3,090.65 *6,940.85 *81,688.30 *44,989.46 5,919,730.33 *110,201.63 *1,697,424.65 *49,123.87 24,965.55 *36,366.77 20,190.48 *43,22,930.02 *1,795.76 *12,398.11 *12,875,628.52 *1,180,283.36 *20,058.76 *1,200.09 9,091.13 *2,416.71 *13,082.82 *6,422.69 *1,166.19	*107.00 *1.716.12 *5.687,777.77 *2.366.19 *133.968.56 *13.382.67 *4.171.26 *2.089.12 40.893.24 20.961.97 *8.163.991.92 *116.51 *6.848.398.70 *749.277.00 *3.441.97 *3.687.65 *1,837.35	17,466.408.0) *30,484.4 3,223.442.2 *80,109.7 154,542.6 203,120.2 86,500,406.1 *195,635.9 *43,827.3 26,822,088.7 *1,121,782.4 2,200,00 *60,709.1 *67,174.3
TOTAL	\$219,769.029.68	\$ 65.076,378.53	*\$32,837,179.06	\$ 32,239,199.47	*\$21,579,568.35	\$230,428,660.8

⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928.

* Indicates Debit Items.

STATISTICS OF RAILROAD COMPANIES-CALENDAR YEAR 1928-(Continued) INCOME ACCOUNT-ENTIRE LINE.

NAME OF ROAD	Railway Operating Revenues	Railway Operating Expenses	Net Reve- nue from Railway Operations	Railway Tax Accruals	Uncollec- tible Rail- way Reve- nues	Other In- come Deb- its and Credits	Net Reve- nue Car- ried to P & L Ac- count
Alabama, Florida & Gulf R. R. Co Alabama & Western Florida R. R. Co Apalachicola Northern Railroad Co Atlanta & St. Andrews Bay Ry. Co Atlanta & St. Andrews Bay Ry. Co Atlantic Coast Line Railroad Co Florida Central & Gulf Railway Florida East Coast Railway Co Georgia & Florida Railroad Georgia Southern & Florida Ry. Co Jacksonville, Gainesville & Gulf Railway Jacksonville Terminal Company Live Oak, Perry & Gulf Railroad Co Louisville & Nashville Railroad Co Port St. Joe Dock & Terminal Ry. Co St. Johns River Terminal Co St. Louis-San Francisco Railway Co Seaboard Air Line Railway Co Tampa Northern Railroad Co Tampa Union Station Company Tavares & Gulf Railroad Co The Marianna & Blountstown R. R. Co The Marianna & Blountstown R. R. Co	\$ 27,855,22 39,391,85 322,559,95 315,905,84 71,393,174,35 16,16,576,29 4,519,309,43 1,066,585,03 127,715,62 135,638,457,88 325,55 486,848,49 81,653,121,94 57,245,207,13 56,614,08	\$ 22,102.51 40,367.95 245,059.92 200,535.39 55,966,058.85 62,045.57 9,889,207.00 1,371,311.05 3,812,777.60 98,014.02 	\$ 5,752.71	\$ 1,506.00 3,050.25 23,316.73 19,974.77 5,800,000.00 13,818.96 1,749,446.53 117,683.75 273,394.34 12,191.22 112,860.41 18,101.10 7,605,175.65 8,505,175.65 8,505,175.65 8,505,175.65 8,505,175.65 8,505,175.65 8,505,175.65 13,492.54 9,064.65 13,492.54 6,341.81		*\$ 7,247.36 *2,914.50 *135.871.60 *140,068.55 *3,666,718.68 *52,272.31 *3,894.187.88 *176,300.60 *406,377.93 *32,743.52 134.180.89 *34,571.87 *7,459,096.06 *7,183,033.77 *9,604.804.54 *21,624.71 10,264.65 *33,578.63 *20,596.48	*\$ 3,000.66 *6,949.81 *81,688.36 *44,989.44 5,919,730.33 *110,201.66 *1,697,424.61 *36,366.77 *20,190.44 *36,378.92 *14,322,930.02 *17,955.77 *21,190.44 *36,378.92 *11,23,930.02 *17,955.77 *21,190.44 *36,378.92 *11,23,930.02 *17,955.77 *20,190.44 *36,378.92 *11,23,930.02 *17,955.77 *1,23,930.02 *17,955.77 *1,23,930.02 *17,955.77 *1,23,930.02 *17,955.77 *1,23,930.02 *17,955.77 *1,23,930.02 *1,23,930.02 *1,23,930.02 *1,23,930.02 *1,24,16,71 *2,416,71
Pensacola Railroad Co. (1)	460,568.88 187,669,44 5,923.38	332,278.79 150,125.66 11,916.32	128.290,09 37,543.78 *5,992.94	36,596.62 19,113.45 3,360.00	5.63	*104,770.66 *24,853.02 8,186,75	*13,082.82 *6,422.65 *1,166.15
TOTAL	\$368,322.510.46	\$278,564,127.13	\$ 89,758,383.33	\$ 24,546,496.52	\$ 135.508.28	*\$32,837,179.06	N. A.CA.L. SHOULD

 ⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928.
 Indicates Debit Items.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1928—(Continued) OPERATING REVENUE-ENTIRE LINE

NAME OF ROAD	Freight	Passenger	Excess Baggage	Mail	Express	Switching	All Other	Total Revenue
Alabama, Fla. & Gulf R. R. Co Ala. & Western Fla. R. R. Co Apalachicola Northern R. R. Co.,	\$ 25,220.79 34,193.02 271,649.04	\$	\$ 182.48	\$ 2,389.30 3,166.69 13,407,48	\$	\$ 1,470.25 236.00	\$ 245.13 145.50 5,651.06	\$ 27,855.22 39,391.85 322,559.95
Atlanta & St. Andrews Bay Ry. Co Atlantic Coast Line R. R. Co Florida Central & Gulf Railway. Florida East Coast Railway Co Georgia & Florida Railroad	269,863,62 52,019,282,94 18,023,54 7,734,934,56 1,367,948,33	18.709.84 13,065.377.43 15.39 4,358,945.55 150,097.54	235.48 98,480.80 37,024.51 1,475.44	10,634.90 1,617,119.65 401,465.04 37,697.99	11,125.32 2,309,710.94 *68.66 565,627.50 22,117.90	544.90 383,428.70 24.408.55 10.096.82	4,791.78 1,899,773.89 *35.06 752,317.09 27,142.27	315,905.84 71,393,174.35 17,935.21 13,874,722.80 1,616,576.29
Georgia Southern & Florida Ry. Co. Jacksonville, Gainesville & Gulf Rallway	2,890,018.32 77,342.27	1.259,651.10	4,104.05	147,530.38	81,677.42	8,171.29 26,750.83	128,156.87 614.30	4,519,309.43 106,585.03
Jacksonville Terminal Co. (2) Live Oak, Perry & Gulf R. R. Co. Louisville & Nashville R. R. Co. Port St. Joe Dock & Terminal	107,009,05 110,018,879.68	7,470.74 17,353,852.30	19.85 130,568.06	6,156.94 2,207.887.41	2,798.61 2,787,142.79	2.443.45 895,950.58	1,816.98 2,244,177.06	127,715.62 135,638,457.88
Railway Co. St. Johns River Terminal Co St. Louis-San Francisco Ry, Co Seaboard Air Line Railway Co Fampa Northern Railroad Co	63,923,055.13 43,844,106,26 *99.32	11,484,769.13 7,958,388.22	89,204.29 59,219.20	1.655,012.60 1,113,305.83	2,104,046.63 2,162,378.42	480,705.60 1,339,504.71 416,826.22 56,713.40	325.55 6,142.89 1.057,529.45 1,690,982.98	325.55 486,848.49 81,653,121.94 57,245,207.13 56,614.08
Tampa Union Station Company Tavares & Gulf Railroad Co The Marianna & Blountstown Railroad Co	154.507.86 62,878.92	30.25 582.78	1.26	2,191,76 2,807,05	and the same of th	264.00 186.75	1,390.99	159,090.80
The Muscle Shoals, Birmingham & Pensacola Railroad Co. (1) The South Georgia Ry. Co Frans-Fla. Central R. R. Co	425,556.34 165,386.09 4,303.87		11.96	*2.27 9,030.25 1,121.78	1,344.22	19,889.35 1,135.64 55.00	13,116.75 2,710.93	460,568.88 187,669.44 5,923.38
Total	\$283,414,060,31	\$ 55.681,850.50	\$ 420,527.38	\$ 7,231,975.34	\$ 10,067,569.17	\$ 3,668,782.04	\$ 7,837,745.72	\$368,322,510.46

Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928.
 Indicates Debit Items.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1928—(Continued) OPERATING EXPENSES—ENTIRE LINE

NAME OF ROAD	Mainte- nance of Way and Structures	Mainte- nance of Equipment	Traffic Expenses	Transportation Expenses	Miscellan- eous Oper- ations	General Expenses	Transpor- tation for Investment Credit	Total Operating Expenses
Alabama, Fla. & Gulf R. R. Co Ala. & Western Fla. R. R. Co Apalachicola Northern R. R. Co Atlanta & St. Andrews Bay Ry.	Western Fla. R. R. Co 8.429.48 9.743.84 456.1 10.1 10.1 10.1 10.1 10.1 10.1 10.1 1		\$ 878.20 456.68 9,206.90	\$ 6,867.48 14,655.01 91,985.20	\$	\$ 808.11 7,082.94 20,154.27	\$	\$ 22,102.53 40,367.95 245,059.92
Co. Atlantic Coast Line R. R. Co Florida Central & Gulf Railway. Florida East Coast Railway Co Georgia & Florida Railroad Georgia Southern & Florida Ry.	61,324,16 10,935,259,70 19,810.09 2,459,384,58 276,398,13	29,283.26 14,812,872.84 4,986.37 2,136,316.71 245,155.17	9,569.79 2,125,844.50 2,769.11 404,653.91 109,219.56	82,654.09 25,403,746.44 25,702.97 4,290,760.61 644,467.25	627,681.74 320,985.01 2,692.43	$\substack{17,704.09\\2,100,248.69\\8,777.03\\563,277.42\\97,795.55}$	39,595.06	200,535.39 55,966,058.85 62,045.57 9,889.207.00 1,371,311.05
Co	892,538,73	886,486.40	97,764.55	1,770,463,89	68,052.16	97,604.40	132.53	3,812,777.60
Railway	45.047.27	11,763.02	1.208.54	32,594.37	***************************************	7,400.82		98,014.02
Live Oak, Perry & Gulf R. R. Co., Louisville & Nashville R. R. Co., Port St. Joe Dock & Terminal	37,059,90 21,036,462,53	8,491.71 30,408,612.34	5,546,77 2,962,228,12	44,287.68 46,993,053.38	765,113,51	16,029.19 4,261,660.27		111,407.33 106,231,041,46
Railway Co. St. Johns River Terminal Co St. Louis-San Francisco Ry. Co Seaboard Air Line Railway Co Fampa Northern Railroad Co	2,361.06 76,473.85 9,914,178.05 6,877,966.85 18,690.93	42,664,30 15,810,269,02 9,554,021,42 7,636,00	1,495,417.51 2,396,062.35 1,225.00	216.69 258,178.40 27,300,613.06 21,193,862.08 19,992.76	35,449.73 803,307.82	435.25 4.192.18 2.778.427.15 2,200.771.09 7.784.81	21.00	3,013.00 381,487.73 56,531,811.64 42,902,963.93 55,300.33
Fampa Union Station Company Favares & Gulf Railroad Co The Marianna & Blountstown	26,227.45	14,176.97	1,005.08	51,605,17		9,913.83		102,928.50
Railroad Co	9,284,18	8.314.93	1,865,95	15,806.73		7,100.78		42.372,57
& Pensacola Railroad Co. (1) The South Georgia Ry. Co Frans-Fla. Central R. R. Co	142,136.42 37,288.52 622.87	$\substack{43,431.88\\20,799.54\\2,171,76}$	5,870.12 5,866.71	146,665.81 64,394.96 7,564.93		6,441,38 21,775,93 1,556,76	12,266,82	332,278.79 150,125.66 11,916.32
POTAL	, 52,958,166,63	8 74,108,520.64	\$ 9,636,659.35	\$128,460,138,96	\$ 2,627,999.63	\$ 12,236,941.94	\$ 1,464,300.02	\$278,564,127.13

⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928.

NAME OF ROAD	Miles of Road	Second Main Track	Miles of Industrial Track	Miles of Yard Tracks and Sidings	Total
Alabama, Florida & Gulf Railroad Co. Alabama & Western Florida R. R. Co. Apalachicola Northern Railroad Co. Atlanta & St. Andrews Bay Railway Co. Atlantic Coast Line Railroad Co. Florida Central & Gulf Railway. Florida East Coast Railway Co. Georgia & Florida Railroad Georgia & Florida Railroad Georgia Southern & Florida Ry. Co. Jacksonville, Gainesville & Gulf Railway. Jacksonville Terminal Company. Live Oak, Perry & Gulf Railroad Co. Louisville & Nashville Railroad Co. Fort St. Joe Dock & Terminal Railway Co. St. Johns River Terminal Co. St. Louis-San Francisco Railway Co. Seaboard Air Line Railroad Co. Tampa Northern Railroad Co. Tampa Northern Railroad Co. Tampa Union Station Company. Tavares & Gulf Railroad Co. The Marianna & Blountstown Railroad Co. The Marianna & Blountstown Railroad Co. The Marianna & Formingham & Pensacola Railroad Company (1) The South Georgia Railway Company. Trans-Florida Central Railroad Company.	28.81 38.00 99.12 82.00 5.143.29 33.87 853.93 445.66 397.73 56.00 5.068.90 5.068.90 5.304.31 4.490.38 2.72 1.72 37.71 42.09	8.31 2.06	131.38 8.29 81.09 18.74 26.45 2.54 2.99 656.80 649.95 285.10	1.33 3.97 9.02 10.37 1,380.55 5.98 397.35 44.82 97.69 5.54 40.15 7.25 2,144.47 7.1 32.34 1,249.5 1,147.98 3.66 .35 3.61 2.75	30.14 41.97 108.14 92.37 7.345.30 7.345.30 1658.67 509.22 530.18 64.08 50.46 83.25 8,428.96 7,338.91 5,983.73 6.38 7,207 42.19 44.84
Total	22,460.82	1,783.00	1,869.58	6,637.81	32,751.26

⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928.

STATISTICS OF RAILROAD COMPANIES-CALENDAR YEAR 1928-(Continued) RAIL-LINE OPERATIONS-ENTIRE LINE

NAME OF ROAD	Total Revenue Passengers Carried	Average Miles Passengers Carried	Average Revenue per Passenger Carried	Total Tons Freight Revenue Hauled	Average Miles Per Ton Hauled	Average Revenue Per Ton Hauled
Alabama, Florida & Gulf R. R. Co Alabama & Western Florida R. R. Co Apalachicola Northern Railroad Co. Atlanta & St. Andrews Bay Ry. Co. Atlantic Coast Line Railroad Co. Florida Central & Gulf Railway Florida East Coast Railway Co Georgia & Florida Railroad Georgia Southern & Florida Ry. Co. Jacksonville, Gainesville & Gulf Railway Jacksonville Terminal Company (2)	552 9264 12548 2825587 18 622970 100344 263904	16.33 36.04 39.08 133.03 17.67 196.40 47.16 142.09 8.97	\$	14763 34360 199795 218303 20402922 37998 2083606 829808 1565447 33884	20.29 23.82 112.09 50.71 155.99 13.93 215.95 97.62 151.89 20.47	\$ 1.70837 .99514 1.35963 1.23619 2.54960 .47433 3.71228 1.64851 1.84613 2.28256
Live Oak, Perry & Guif Railroad Co Louisville & Nashville Railroad Co Port St. Joe Dock & Terminal Ry. Co (2) St. Johns River Terminal Co. (2)	10583 7418093	79.20 71.84	.61142 2.33940	87456 61241738	79.20 210.98	1.2235 1.7964
St. Louis-San Francisco Railway Co Seaboard Air Line Railway Co	3274417 1816296	102.93 124.92	3.50742 4.38166	24819693 17539921	195.21 181.14	2.5755 2.49968
Tampa Union Station Co. (2) Favares & Gulf Railroad Co. Fhe Marianna & Biountstown R. R. Co. Fhe Muscle Shoals, Birmingham &	54 971	13.67 20,00	.56018 .60019	119030 38467	25.44 26.28	1.2980
Pensacola Railroad Co. (1) The South Georgia Railway Co. Frans-Florida Central Railroad Co.	2114 9548 392	96.29 22.59 10.79	.95019 .84314 .47191	553594 122586 3499	84.33 33.00 10.79	.76871 1,34914 1,23281

⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928. (2) Not applicable

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1928—(Continued) INVESTMENT IN ROAD AND EQUIPMENT—STATE OF FLORIDA

NAME OF ROAD	Miles of Road Owned Florida	Investment In Road	Investment In Equipment	Other Investments	Total Investment
Alabama, Florida & Gulf Railroad Co. Alabama & Western Florida R. R. Co. Apalachicola Northern Railroad Co. Atlanta & St. Andrews Bay Railway Co. Atlantic Coast Line Railroad Co. Florida Central & Gulf Railway Florida East Coast Railway Co. Georgia & Florida Railroad Georgia Southern & Florida Ry. Co. Jacksonville, Gainesville & Gulf Railway Jacksonville Terminal Company Live Oak, Perry & Gulf Railroad Co. Louisville & Nashville Railroad Co. Port St. Joe Dock & Terminal Railway Co. St. Johns River Terminal Co. St. Louis-San Francisco Railway Co. Seaboard Air Line Railway Co. Tampa Northern Railroad Co. Tampa Union Station Company Tavares & Gulf Railroad Co.	9.72 19.25 98.68 66.00 1,873.89 29.54 848.31 13.31 152.90 39.66 86.91 244.27 .72 15.94 48.11 994.75 61.76 1.72	135,750.00 2,755.121.05 1,310,547.65 70,989,707.150.91 98,444,580.03 165.662.09 4,114,844.80 4,984.04 1,380,933.48 7,081,828.84 1,117,153.43 2,133,278.78 2,560,025.04 49,032,351.59 2,536,370.72 262,354.28 702,524.39	17,450.00 171,206.28 129,390.78 22,629,001.76 26,509.39 20.045,176.86 47,329.31 1,528,172.67 28,436.99 232,068.26 112,134.66 2,878,894.19 36,430.24 43,406.12 14,136.990.62 52,731.39 44,626.21	93,133.45 3,457.99 1,113,514.97 1,493.90 4,798.80 180,193.70 10,001.80 2,662.49 *14.293.09 164,659.00	153,200,00 2,926,327,33 1,439,938,43 93,711,842,68 757,118,29 119,603,271,86 212,991,40 6,644,511,37 4,461,656,00 1,503,069,94 9,963,385,52 1,117,153,43 2,155,415,93 2,603,431,16 63,34,001,21 279,955,38 747,150,63
The Marianna & Blountstown Railroad Co. The Muscle Shoals, Birmingham & Pensacola Railroad Company (1) The South Georgia Railway Company Trans-Florida Central Railroad Company	42.09 48.11 44.58 16.04	215,805.39 2,196,601.07 305,061.90 109,562.75	25,056.61	21,964.18 2,904.77	191 991 913 113 191 191 191 191 191 191
Total	4,849.97	\$252,771,495.72	\$ 62,284,649.67	\$ 1,604,150.61	\$316,660,296.00

⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928. *Represents Credit Item.

STATISTICS OF RAILROAD COMPANIES-CALENDAR YEAR 1928-(Continued) OPERATING REVENUE-STATE OF FLORIDA

NAME OF ROAD	Freight	Passenger	Excess Baggage	Mail	Express	Switching	All Other	Total Revenue
Alabama, Fla. & Guif R. R. Co., Ala. & Western Fla. R. R. Co., Apalachicola Northern R. R. Co., Atlanta & St. Andrews Bay Ry.	& Western Fla. R. R. Co 34,193.02 416.39		\$ 182.48	\$ 805.14 3,166.69 13.407.48	18,170,37	\$	\$ 85.31 145.50 -5,651.06	\$ 4.862.38 39,391.85 322,559.95
Co Atlantic Coast Line R. R. Co Florida Central & Gulf Railway.	215,890.89 12,986,975.47 18,023.54	14,770.19 2,801,559.74 15,39	171.00 21,351.58	8,506.47 401,397.57	8,899.84 913,178.41 *68.66	175.00 103,861.80	3,695.31 879,328.94	252,108.70 18,107,653.51
Florida East Coast Railway Co Georgia & Florida Railroad Georgia Southern & Florida Ry.	7,734,934,56 17,899,97	4,358,945.55 734.43	37,024.51 18.84	401,465.04 340.74	565,627.50 110.70	24,408.55 253.13	752,317.09 215.61	17,935.21 13,874,722.80 19,573.42
Co. Jacksonville, Gainesville & Gulf	474,068,67	208,863.27	657.85	27,057.06	13,183.29	486.97	34,496.40	758,813.51
Railway	77,342.27	33.30		1,052.56	791.77	26.750.83	614.30	106,585.03
Live Oak, Perry & Gulf R. R. Co. Louisville & Nashville R. R. Co. Port St. Joe Dock & Terminal	107,009.05 1,847,319.02	7,470.74 497,316.60	19.85 4,268.69	6,156.94 51,054.82	2,798,61 80,846,51	2,443,45 18,368,85	1,816.98 232,692.49	127,715.62 2,731,866.98
Railway Co. St. Johns River Terminal Co St. Louis-San Francisco Ry. Co Scaboard Air Line Railway Co Tampa Northern Railroad Co Tampa Union Station Co. (2)	51,098.15 11,593,873.06 *99.32	2,769.13 2,627,232.96	117.98 24,168.96	5,928.32 266,327.52	7,491.58 882,553.07	480,705,60 11,492,40 116,438,66 56,713,40	325.55 6.142.89 8,707.79 911,480.52	325.55 486,848.49 87,605.35 16,422,074.75 56,614.08
Tavares & Gulf Railroad Co The Marianna & Blountstown	154,507.86	30.25		2,191.76	705.94	264.00	1,390.99	159,090.80
Railroad Co	62,878.92	582.78	1.26	2,807.05		186.75	494.54	66,951.30
& Pensacola Railroad Co. (1) The South Georgia Ry. Co. Trans-Fla. Central R. R. Co	68,211,73 78,834.39 4,303.87	712.32 3,825.83 187.96	7.85	*2.27 5,147.26 1,121.78	766.18	6,724.59 507.15 55.00	4,437,81 1,136,12 254,77	80,084.18 90,224.78 5,923.38
Fotal	\$ 35,802,886.09	\$ 10,538,730.35	\$ 87,990.85	\$ 1,197,931.93	\$ 2,495,055.11	\$ 851,542:38	\$ 2,845,394.91	\$ 53.819,531.62

 ⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928.
 (2) Not Applicable.
 Indicates Debit Items.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1928—(Continued) OPERATING EXPENSES-STATE OF FLORIDA

NAME OF ROAD	E OF ROAD Way and nance of Expenses tation lane Opera		Miscel- laneous Operations	General Expenses	Transpor- tation for Investment Credit	Total Operating Expenses		
Alabama, Fla. & Gulf R. R. Co Alala & Western Fla. R. R. Co Apalachicola Northern R. R. Co Atlanta & St. Andrews Bay Ry.	\$ 3,349.40 8,429.48 71,283.02	\$ 1,216.52 9,743.84 47,713.30	456.68 9,206.90	14,655.01 91,985.20	\$ 4,717.23	\$ 272.41 7.082.94 20.154.27		\$ 7,472.27 40,367.95 245,059.92
Co Atlantic Coast Line R. R. Co Florida Central & Gulf Rallway. Florida East Coast Rallway Co Georgia & Florida Rallroad Georgia & Florida Ry.	49,059,19 2,773,509,92 19,810.09 2,459,384.58 8,294.86	23,430,25 3,756,988.94 4,986.37 2,136,316.71 2,673.46	7,655,93 539,177,94 2,769,11 404,653,91 2,010,67	66,121.32 6,443,152.21 25,702.97 4,290,760.61 9,708.75	159,198.92 320,985.01 67.19	14,162.82 532,686.08 8,777.03 563,277.42 1,811.39	10,042.50 286,171.24 27.44	160,429,51 14,194,671,51 62,045,57 9,889,207.00 24,538.88
Co	315,485.96	158,535.83	15,567.82	392,347.51	11,721.92	23,054.13		916,713.17
Railway	45,047.27	11,763,02	1,208.54	32,594.37		7,400.82		98,014.0
acksonville Terminal Co. (2) live Oak, Perry & Gulf R. R. Co. Louisville & Nashville R. R. Co.	37,059.90 794,781.23	8,491.71 669,307.00	5,546.77 72,160.60	44,287.68 1,373,939.45	48,114.52	16,029.19 142,485.34	7.92 1,872.40	111,407.3 3,098,915.7
Port St. Joe Dock & Terminal Railway Co	2,361.06 76.473.85 19.860.22 2,544,144.88 18.690.93	42,664.30 29,454.94 2,703,876.89 7,636.00	3,209.64 710,905.76 1,225.00	216.69 258.178.40 63,380.09 6,748,762.60 19,992.76	338,033.50	435.25 4,192.18 4,564.14 661,161.74 7,784.81	21.00 25,211.47 50,237.95 29.19	3,013.0 381,487.7 95,257.5 13,656,647.4 55,300.3
ampa Union Station Co. (2)	26,227.45	14,176.97	1,005.08	51,605.17	***************************************	9,913.83	:::::::::::::::::::::::::::::::::::::::	102,928.5
he Marianna & Blountstown Railroad Co	9,284.18	8,314.93	1,865.95	15,806.73		7,100.78		42,372.5
the Muscle Shoals, Birmingham & Pensacola Railroad Co. (1) the South Georgia Ry. Co trans-Fla. Central R. R. Co	39,134.78 8,345.86 622.87	14,684.34 4,584.69 2,171.76	1,984.69 1,420.49	64,213.17 14,179.63 7,564.93	:::::::::::::::::::::::::::::::::::::::	2,177.83 4,916.11 1,556.76	4,147.41	118,047.4 33,446.7 11,916.3
otal	\$ 9,330,640,98	\$ 9,658,731,77	\$ 1,782,327.44	\$ 20.031.493.23	\$ 882,838,29	\$ 2,040,997.27	\$ 377,768,52	\$ 43,349,260.4

⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928. (2) Not Applicable.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1928—(Continued) MILEAGE OPERATED (EXCLUSIVE OF YARD TRACKS) STATE OF FLORIDA

	LINE O'	WNED		Lines		Line Oper-		New Line
NAME OF ROAD	Main Line	Branches and Spurs	Lines of Proprietory Companies	Operated Under Lease	Line Oper- ated Un- der Contract	ated Un- der Track- age Rights	Total Mileage Operated	Construct- ed During Year
Alabama, Fla. & Gulf R. R. Co. Ala. & Western Fla. R. R. Co. Apalachicola Northern R. R. Co.	9.72 19.25 95.62	3.06		18.75			9.72 38.00 99.12	
Atlanta & St. Andrews Bay Ry. Co. Atlantic Coast Line R. R. Co. Florida Central & Guif Railway	66.00 1,081.50 29.54	780.26	160.69	14.75		9.85	66.00 2.047.05	37.9
Florida East Coast Railway Co. Jeorgia & Florida Railroad Jeorgia Southern & Florida Ry.	551.22 13.31	297.09			4.83	4.33	33.87 853.93 13.31	
Co	152.90					5.37	158.27	
Railway	56.00 6.15 64.00	12.00				10.80	56.00 16.95	
ouisville & Nashville R. R. Co.	216.68	27.59			***********	.98	76.00 245,25	
Railway Co	.72 15.94 45.19	2.34	71			9.86	1.43 25.80	
eaboard Air Line Railway Co	963.43 2.72	31.26	7.26	826.41		6.52	47.53 1,834.94 2,72	1.0
ampa Union Station Company. avares & Gulf Railroad Co The Marianna & Blountstown	1.72 34.32	***********			***********	3.39	1.72 37.71	
Railroad Co	42.09						42.09	
& Pensacola Railroad Co. (1). he South Georgia Ry. Co rans-Fla. Central R. R. Co	45.77 44.58 10.68	2.34			*************	ii	48.11 44.58 10.79	
Potal	3,569.11	1,155.94	168.66	859.91	4.83	52.44	5,810.89	39.6

⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928.

STATISTICS OF RAILROAD COMPANIES-CALENDAR YEAR 1928-(Continued) TONS OF FREIGHT CARRIED-STATE OF FLORIDA

NAME OF ROAD	Products of Agriculture	Animals and Products	Products of Mines	Products of Forests	Manufac- tures and Miscellan- eous	Merchan- dise All L. C. L. freight	Grand Total
Alabama, Florida & Gulf R. R. Co Alabama & Western Florida R. R. Co Apalachicola Northern Railroad Co Atlanta & St. Andrews Bay Ry. Co Atlantic Coast Line Railroad Co Florida Central & Gulf Railway Florida East Coast Railway Co Georgia & Florida Railroad Georgia Southern & Florida Ry. Co Jacksonville, Gainesville & Gulf Railway	4430 179 917 6056 961553 38 345768 6519 121014 8700	589 193 1273 406 102604 90433 575 33150 180	147 58 134304 97047 3941129 12005 552681 34928 228346 905	465 31257 33748 44631 1814432 7873 341193 10295 84843 17594	3213 1629 20677 37520 1593455 17833 671126 16661 305604 5492	259 1044 8876 8091 209383 249 82405 2383 33432 1013	9103 34360 199795 193751 8622556 37998 2083606 71361 806389 33884
Jacksonville Terminal Company (2) Live Oak, Perry & Gulf Railroad Co Louisville & Nashville Railroad Co Port St. Joe Dock & Terminal Ry. Co (2)	2977 96940	229 26605	27348 596586	39742 618364	11938 471569	5222 66190	87456 1876254
St. Johns River Terminal Co. (2) St. Louis-San Francisco Railway Co Seaboard Air Line Railway Co	6259 574858	347 77295	26529 3708965	27739 982850	31532 1150429	1626 167816	94032 6662213
Fampa Northern Railroad Co. (2) Tampa Union Station Co. (2) Tavares & Gulf Railroad Co. The Marianna & Blountstown R. R. Co.	32634 1825	20 47	55948 5352	6925 209 9 5	22392 8258	1111 1990	119030 38467
The Muscle Shoals, Birmingham & Pensacola Railroad Co. (1)	2029 3682 791	258 280 11	42233 1220	36770 65185 1341	39906 7476 936	1579 2892 420	122775 80735 3499
TOTAL	2177169	334495	9465731	4186242	4417646	595981	21177264

⁽¹⁾ Acquired by St. Louis-San Francisco and ceased to operate July 31, 1928. (2) Not Applicable.

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Classification of Wrecks and Accidents.	Atlanta & St. Andrews Bay Ry. Company	Atlantic Coast Line R. R. Company	Florida East Coast Ry. Co.	Seaboard Air Line Ry. Co.	Total .
I. COLLISIONS:	CONTRACTOR OF THE PARTY OF				
1. Negligence or carelessness of employees.		1	1	2	
2. Weather conditions				ĩ	
3. Mechanical equipment, signals, etc					
II. DERAILMENTS:					
1. Negligence or carelessness of employees.	***********	**********	1	8	
2. Washouts, etc	A STATE OF		1	1	
4. Way and structure defects.	1	**********	*********	5	
5. Car equipment defects.	**********	**********	2	**********	
6. Engine equipment defects.	**********	***********	4	20	2
7. Not otherwise classified.	**********	***********	***********	3	
L EXPLOSIONS:			**********	**********	**********
1. Negligence or carelessness of employees		AND THE RESTOR			
Defective equipment,	***********	***********	**********	1	Land Land
V. MISCELLANEOUS:				************	**********
1. Improper loading.			The State of St	CONTRACTOR OF	
2. Animal on track				*********	**********
3. Other obstructions on track,				***********	*********
4. Criminal intent, tampered switches, etc.		************		*********	**********
V. PERSONAL ACCIDENTS:			*********		*********
1. Employees on duty	1				
2. Employees off duty				2	ELLE VILLIANE IN
3. Passengers	***********			***********	
4. Trespassers					**********
(a) Walking on track, or crossing track		1			*********
(b) At public crossings				4	125 3 2 3 3 3 3 3 3
(c) Beating way on train					
(d) Suicide					
(e) Other causes					
VI. GRADE CROSSINGS:	STATE OF STA				~*******
1. Automobile accidents	1	7	3	56	
2. Other vehicle accidents			1	2	
ASUALTIES:	S S S S S S S S S S S S S S S S S S S	Section 1		18 AL - 19	S ASS SEED FOR A
Employees killed	1	1		4	
Employees wounded	1	*********	1	4	
Others killed	1	10	9	15	3
Others wounded	1	8	1	39	4
Track	\$ 900.	\$ 1,779.	\$ 1,965.	\$ 71,486.	\$ 76,130.
Equipment	150.	25.	328.	17,192.	17.695.

STATISTICS OF TOLL BRIDGE COMPANIES—CALENDAR YEAR 1928 GENERAL BALANCE SHEET—DECEMBER 31, 1928

ASSETS		Lemon City Bridge Company	St. Augustine North Beach and Toll Bridge Company (1)		Tampa and St. Peters- burg Bridge Cempany		
Investment in road and equipment. Sinking Funds Miscellaneous physical property Current assets Unadjusted debits	\$	45,320.77	3	239,609.13 11,362.02 566,223.73 30,172.44	\$	4.865,867.62 419.06 18,210.80 171,156.81 182,102.01	
Grand Total	\$	45,320.77	\$	847,367.32	\$	5,237,756.30	
LIABILITIES							
Capital Stock, proprietor's account Long-term debt Current Liabilities Unadjusted credits Profit and loss	\$	38,631.28 2,150.00 4,539.49	\$	250,000.00 335,000.00 114,097.05 2,512.17 145,758.10	3	2,000,000.00 2,848,774.09 31,209.68 354,700.44 3,072.09	
Grand Total	\$	45,320.77	\$	847,367.32	\$	5,237,756.30	

PROFIT AND LOSS ACCOUNT-CALENDAR YEAR 1928

ITEMS	Debit	H	Credit		Debit	Credit	
Balance at beginning of year Balance transferred from income Miscellaneous Credit Balance	\$	\$	371,188.80	\$	44,558.58 5.546.79 3,072.09	\$.	51,517.46 1,660.00
Total	\$ 371,188.80	8	371,188.80	\$	53,177.46	\$	53,177.46

⁽¹⁾ Commenced Operations April 18, 1928.

STATISTICS OF TOLL BRIDGE COMPANIES— CALENDAR YEAR 1928—(Continued) INCOME ACCOUNT—CALENDAR YEAR 1928

NAME OF ACCOUNTS		Lemon City Bridge ompany	To		Tampa and St. Peters- burg Bridge Company		
Operating Revenues-Tolls	\$	1,272.00	\$	7,082.24	\$	419,955.15	
Operating Expenses: Maintenance Operation General and Miscellaneous	3	3,015.24 1,200.00 160.85	\$	2,905.93 3,067.67 34,747.29	\$	69,537.53 49,664.08 53,615.56	
Total Operating Expenses	\$	4,376.09	\$	40,720.89	\$	172,817.17	
Net revenue from bridge operation . Bridge tax accruals	*\$	3,104.09	•\$	33,638.65 498.44	\$	247,137.98 13,487.25	
Bridge Operating income Expenses of miscellaneous operations	•\$	3,104.09	•\$	34,137.09 2,284.75	\$	233,650.73	
Total Operating Income	•\$	3,104.09	•\$	36,421.84 5,883.95	\$	233,650.73 3,580.70	
Gross income	*\$	3,104.09	•\$	30,537.89 131,336.31	\$	237,231.43 185,713.97	
Net income—transferred to profit and loss	*\$	3,104.09	•\$	161,874.20	\$	51,517.46	

^{*} Indicates Debit Item.
(1) Commenced Operations April 18, 1928.

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1928 GENERAL BALANCE SHEET—ENTIRE COMPANY

ASSETS	American Railway Express Company	South- eastern Express Company
Real Property and Equipment	\$ 46,515,191.46	\$ 1,233,689.90
Other Investments: Bonds	7,118,848.73 821.48	
Cash	20,980,673.09	1,403,468.88
Loans and notes receivable	3,301,153,19 54,619.85	195.83
messengers	8,141,789.10	100,515.90
Miscellaneous accounts receivable	770,054.69 1,188,020.95	34,467.73 11,102.15
Interest, dividends and rents receivable Working fund advances	102,724.03 21,850.00	To the second
Other current assets	40,794.66 183,158.87	Plant I
Deferred assets	1,662,216.37	45,180.84
Grand Total	\$ 90,088,133.20	\$ 2,828,591,23
LIABILITIES		
Total stock liabilities	\$ 34,642,000.00 126,535.62	\$ 1,000,000.00 10,518.80
Traffic balances payable	5,362,241,62	211,656.65
Miscellaneous Accounts payable	2,675,582.85	213,798.75
unpaid	194,604.00	35,000.00
Express privilege liabilities	15,896,443.42	352,700.39
Estimated tax liability	911,520.95 577,207.48	25,130.38
Other deferred liabilities	658,085.44 4,802,500.57	75,162,05
Accrued depreciation, buildings	3,390,354.67	72,551.70
Accrued depreciation, equipment Other unadjusted credits	17,166,561.31 83,328,67	695,302.30 9.146.63
Profit and loss balance	3,599,916.60	127,623.58
Stand Total	4 30,088,188.20	4 4,040,031.4

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1928 (Continued) INVESTMENT IN REAL PROPERTY AND EQUIPMENT—ENTIRE LINE AND STATE OF FLORIDA

NAME OF ACCOUNT		Railway	Southeastern Express Company			
NAME OF ACCOUNT	Entire Company	State of Florida	Entire Company	State of Florida		
Land Buildings and appurtenances on land owned Buildings and appurtenances on land not owned Buildings and appurtenances on land not owned Lars Lars Horses Automobiles Wagons and sleighs Harness equipment Office furniture and equipment Office safes Frucks Stable equipment Jarage Equipment Line equipment Line equipment Line equipment Miscellaneous equipment Miscellaneous equipment	\$ 4,652,779.94 8,007,523.91 3,831,115,58 205,366.16 949,350.52 988,799,41 18,989,087.63 1,296,717.04 206,513.19 2,994,545,99 495,252.34 2,489,059.73 20,092.81 574,800.46 529,170.36 233,949,23 51,067.16	151,251,71 733,070.56 12,386.93 675.00 354,146.90 3,298.37 289.93 64,993,36 8,108.01 87,677.45 13,50 10,301.62 4,662.49 2,966.82	\$ 11,081.50 27,567.68 85,791.00 65,705.47 7,884.43 792,552.75 33,153.65 4,059.94 92,086.54 25,188.70 68,996.42 59,12 2,714.21 16,801.59	3,294.3 16,232.2 1,360.5 279.7 2,497.9 95,3		

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1928 (Con.) PROFIT AND LOSS ACCOUNT—ENTIRE COMPANY

ITEM	American Railway Express Company	South- eastern Express Company
Credit balance at beginning of year	\$ 3,333,349,32 242,520,07 26,701,30 2,722,38 14,791,46 735,08 19,432,85	\$ 127,623.58 139.63 139.63

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1928 (Con.) INCOME ACCOUNT—ENTIRE COMPANY

ITEM	American Railway Express Company	South- eastern Express Company
OPERATING INCOME Charges for transportation	\$281,544,641.27 141,288,099.14	\$ 7.869,732.06 3,738,099.60
Revenue from transportation	\$140,256,542,13 3,620,121.99	\$ 4.131,632.46 136,353.22
Total operating revenue	\$143,876,664.12 140,675,005.74	\$ 4,267,985.68 4,126,441.87
Net operating revenue	\$ 3,201,658.38 17.820.79 2,038,008.20	\$ 141,543,81 1,345,67 100,000.00
Operating income	\$ 1,145,829.39	\$ 40,198.14
OTHER INCOME		
Rent from real property and equipment used jointly Miscellaneous rent income Income from ft idea securities Income from unfunded securities and accounts	\$ 121.60 278.160.43 366,505.69 571,352.48	\$
Total other income	\$ 1,216,140.20	\$ 29,662.23
Gross income	\$ 2,361,969.59	\$ 69,860.37
DEDUCTIONS FROM GROSS INCOME		
Rent for real property and equipment used jointly	\$ 875.43 14,275,53 25,778.56	\$
Total deductions from gross income	\$ 40,929.52	\$
Net income	\$ 2.321,040.07 2.078,520.00	\$ 69.860.37 70.000.00
Income balance transferred to Profit and Loss	\$ 242,520.07	•\$ 139.63

[·] Deficit.

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1928 (Continued) OPERATING REVENUE—ENTIRE COMPANY AND STATE OF FLORIDA

	AMERIC	AN RAILWAY	SOUTHEASTERN EXPRESS COMPANY							A SOLDING			
ACCOUNT	Entire Company								St	State of Florida			ILEV/AL SI
	Company	Intrastate	Interstate		Total		Company		Intrastate		Interstate		Total
Fransportation: Express, domestic	\$281,533,883,27 10,758.00	142 14 1				\$	7,863,475.24 6,256.82	\$	3,785.00	\$	158,089.80		161,874.8
Total Transportation	\$281,544,641.27	\$ 1.266,305.35	\$ 3,778,272.05	\$	5.044.577.40	\$	7.869,732.06	\$	3,785.00	\$	158,089.80	\$	161,874.8
Contract Payments: Express Privileges—Dr	141,288,099,14	635.412.86	1,896,112.46		2,531,525.32		3,738,099.60		1,799.39		75,155.89	Date.	76,955,2
Revenue from Transportation	\$140,256,542.13	\$ 630,892.49	\$ 1,882,159.59	8	2,513,052.08	\$	4.131,632.46	\$	1,985.61	\$	82,933.91	8	84,919.5
Operations other than Transportation Customs brokerage fees Order and commission Rent of buildings and other property Money orders C. O. D. checks Profit on exchange and other financial revenue Miscellaneous	\$ 228,083.84 4,877.21 147,813.32 2,454,801.59 206.78 784,339.25					\$	66.95 3.50 2.926.25 11.471.44 112,748.00 9,137.08	\$	1,38 60.28 • 119.76 1,004.51			\$	1.3 60.2 119.7 1.004.5
Total other than transportation	\$ 3.620,121.99	\$ 27,444.04	\$ 69.722.29	\$	97.166.33	\$	136,353.22	\$	1,374.15			\$	1,374.1
Total Operating Revenues	\$143,876,664.12	\$ 658,336.53	\$ 1,951,881.88	8	2,610,218.41	\$	4,267,985.68	\$	3,359.76	\$	82,933.91	8	86,293.6

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1928—(Continued) OPERATING EXPENSES—ENTIRE COMPANY AND STATE OF FLORIDA

	American Raily	Express Co.		Southeastern Express Co.				
ACCOUNTS	Entire Company		State of Florida		Entire Company		State of Florida	
Maintenance Expenses Traffic Expenses Transportation Expenses General Expenses	\$ 8,530,974.73 257,743.95 124,502,244.05 7,384,043.01	\$	149,251.54 4,656.14 2,249,178.32 133,392.74	1	215,376.64 78,958.30 3,552,009.27 280,097.66	\$	4,395.75 1,626.54 73,177.38 5,770.01	
Total Operating Expenses	\$140,675,005.74	\$	2,536,478.74	\$	4,126,441.87	\$	84,969.68	
Ratio of Operating Expenses to Operating Revenue-per cent	97.77		97.17		96.68		98.47	

STATISTICS OF SLEEPING CAR COMPANIES—CALENDAR YEAR 1928 GENERAL BALANCE SHEET—ENTIRE LINE

ASSETS	THE PULLMAN COMPANY
	Balance at Dec. 31, 1928
Investment in sleeping car property Miscellaneous physical property Other investments in stocks Other investments in bonds Cash Loans and bills receivable Net balance receivable from cashiers and ticket agents Miscellaneous Accounts receivable Material and supplies Interest and dividends receivable Other current assets Working fund advances Insurance and other funds Other deferred assets Rents and insurance premiums paid in advance Other unadjusted debits	\$233,505,865.9 7,269,5 996,854,4 43,170,986.5 6,405,16,8: 26,768.1 1,487,985.6: 3,537,399.8 5,023,856.5 302,818.1 275,289.9 26,105.0 5,286,279,98 8,984.8 127,349,88 39,158,196.5
Grand Total	\$339,347,147.9
LIABILITIES	
Capital stock Premium on capital stock Wages payable Miscellaneous accounts payable Dividends matured unpaid Unmatured dividends declared Other current liabilities Liability for provident funds Other deferred liabilities Tax liability Insurance and casualty reserves Operating reserves Accrued depreciation, equipment Accrued depreciation, buildings, appurtenances & grounds Other unadjusted credits Miscellaneous fund reserves Appropriated surplus not specifically invested Profit and loss—credit balance	\$135,000,000.0 9,397.61 1,471,84.7 2,777,919.5; 29,511.5 1,350,000.0 1,251,217.0 4,000,206.3 1,731.8 2,870,007.0 1,237,233.0 60,000.0 106,718,389.9 2,084,242.1 48,443,071.8 966,598.5 6,000,000.0
Grand Total	\$339,347,147.9

STATISTICS OF SLEEPING CAR COMPANIES—CALENDAR YEAR 1928-(Continued) OPERATING REVENUES AND EXPENSES-ENTIRE COMPANY AND STATE OF FLORIDA

	THE PULLMA	N COMPANY
NAME OF ACCOUNTS	Entire Company	State of Florida
OPERATING REVENUES	APPENDING	100
Standard sleeping car berth revenue Tourist sleeping car berth revenue Other car berth revenue Standard sleeping car seat revenue Tourist sleeping car seat revenue	\$ 75,063,317.89 1,288,756.92 13,20 2,470,727.42 1,678.37 7,360,946.34	\$ 1,557,746.01 745.77 96,977.10 68,743.14
Parlor car seat revenue	97,411.78	2,265.71
diem rates	912,485,51	54,327.36
berth rates	22,480.10	
diem rates Charter of private cars—per diem rates Charter of other cars to other than carriers	43,033.16 291,884.06	147.20 17,913.89
per diem rates	28.351.49 4,096.56	1,022.87
other rates Miscellaneous revenue Car mileage revenue	669,917.71 169,882.31 1,024,977.62	50,083.67 3,556.98
Contract revenue—debit	8,603,916.64	132,288.05
Total Revenues	\$ 80,846,043.80	8 1,721,241.65
OPERATING EXPENSES		
Maintenance expenses	\$ 28,738,016.47 34,935,421.51 2,982,092.50	\$ 614,583.02 738,480.33 62,767.83
Total Expenses	\$ 66,655,530.48	8 1,415,831.18
Ratio of expenses to revenue (per cent)	82.45	82.26
Taxes	\$ 3,429,797.17	\$ 132,052,51

Average Revenue Per Passenger

Seat

Berth

STATISTICS OF SLEEPING CAR COMPANIES—CALENDAR YEAR 1928—(Continued) OPERATING AND STATISTICAL STATEMENT—ENTIRE LINE

Total

Number of Non-Revenue

Passengers

Car Miles

Car Days

Number of Revenue Passengers

Seat

Berth

				- docingers			Berth	Seat
CONTRACT OPERATIONS Standard sleeping cars Tourist sleeping cars Parlor cars Composite cars Miscellaneous cars	20,840,873	3,046,682 2,748 9,408,929 1°4,670	23 887.555 472,757 9,408,929 154,670 9	615,020 4,582 83,935 2,653	982,149,889 34,608,105 96,869,255 38,672,686 1,589,712	2,585,620 75,454 397,941 94,109 5,924	\$ 3.60 2.74 	\$.81 .61 .78 .63
fotal-Contract Operations	21,319 891	12,613,029	33,923,920	706,193	1,153,889,647	3,159,048	\$ 3.58	\$.79
						Dollars	Cents	Mills
Sleeping car operations—Revenue Revenues per Car-Mile Revenues per Car-Day Sleeping car operations—Expense Expenses per Car-Mile Expenses per Car-Day Net Revenue Net Revenue per Car-Mile Net Revenue per Car-Day	es					80,846,043 	80 .07 59 48 05 09 32 01 49	006 190 777 988 229 202
								Amount
Average Number of Car-Miles p Average Number of Car-Miles p AVERAGE CAPACITY PER CA Standard Sleeping Care, Woo	A Mark to the same of the same of the same of	with absence ore						365.26 8,518
Standard Sleeping Cars, Bert Tourist Sleeping Cars, Berth Parlor Cars, Seats Composite Cars, Seats AVERAGE COST PER CAR of Steel Cars Other than Steel Cars AVERAGE WEIGHT PER CAR	New Cars Placed	l in Service Durir	ng the Year	**************				25.88 31.63 31.31 28.94 36,810.35
Steel CarsOther than Steel Cars								159,000

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1928 GENERAL BALANCE SHEET

ASSETS	City of Coral Gables	City of . St. Petersburg	Gulf Power Company	Jacksonville Traction Company	St. Augustine Company	Tampa Electric Company	The Miami Beach Railway Company
Road and Equipment Sinking Funds Miscellaneous Physical Property Investments in Affiliated Companies:	3 1,717,796.10	\$ 1,373,540.29 113,737.24	\$ 4,252,591.65 170,857.91 13,166,264.01	\$ 4,878,597.60 133.03	\$ 346,990.22 181,911.21	\$ 14,637,158.12 180,29	\$ 995,537.64 744,436.52
Stocks Advances Other Investments Stocks Bonds Notes Cash Special Deposits Loans and Notes Receivable Miscellaneous Accounts Receivable Material and Supplies Interest, Dividends and Rents Receivable Other Current Assets Unadjusted Debits	2,606.65	2,499.89	1,00 1,100,00 129,974.76 975.00 2,055.23 263,255.03 134,997.00 50 441.75 41,397.30	1.00 84,581.37 12.801.41 87,977.24 71,356.30	2,627.04 2,278.36 3,234.74 200.00 6,142.30	1,026,803,54 52,500.00 2,00 100.00 316,662,36 18,894,11 340,938,69 277,349,08 2,881,53 40,534,82	22,924.77 10,000.00 512,770.01 41,050.30 200.00 750.00 323,144.98
Grand Total	1,720,402.75	\$ 1.531,311.70	\$ 18,213,910.64	\$ 5,135,447.95	\$ 543 383.87	\$ 16,714,004.54	\$ 2,650,814.2
Capital Stock Funded Debt Unmatured Receiver's Certificates Non-negotiable debt to affiliated companies: Notes Open Accounts Loans and Notes Payable Audited Accounts and Wages Payable Matured Interest, Dividends & Rents Unpaid Accrued Interest, Dividends & Rents Payable	\$		\$ 12,320,000,00 3,584,000,00 697,000,00 221,552,45 32,225,00 52,166,62	\$ 1,500,000.00 2,212,396.36 10,000.00 	\$ 500,000.00 42,486.21 1,243,43	\$ 11 087,006.40 872,500.00 20,567.49	\$ 100,000.0 100,000.0 2,117,393.6 6,164.4 10,500.0 41,994.0
Other Current Liabilities Deferred Liabilities Tax Liability Insurance and Casualty Reserves Operating Reserves Accrued Depreciation, Road and Equipment Accrued Depreciation, Miscellaneous Physical Property Other Unadjust d Credits Appropriated Surplus Profit and Loss	34.417.50	265,899.97	2,649,60 62,761,91 16,936,36 1,540,00 109,101,41 910,954,11 632,22 202,390,96	61,422.79 6,000.00 49,913.24 479,111.04 19,527.43 118,918.01	209.80 827.97 830.05 2.023.21 5.439.24	218. \$39.16 172.882.27 59.945.48 1.845.515.44 6.559.16 21.078.00 2.397.170.05	6,440,9: 13,199,8: 33,475,3: 533,1: 53,645,8: 280,399,4: 2,652,9: *115,585,3'

^{*} Indicates Debit Items.

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1928—(Continued) INCOME STATEMENT FOR THE YEAP

ITEM	City of Coral Gables	City of St. Petersburg	Gulf Power Company	Jacksonville Traction Company	St. Augustine Company	Tampa Electric Company	The Miami Beach Railway Company
Railway Operating Revenues	\$ 98,909.33 \$ 133.764.14	\$ 215,822.06 \$ 300,857.05	\$ 109,746.60 \$ 134,098.93	\$ 1,197.738.30 \$ 967,905.66			
Net Revenue-Railway Operations	*\$ 34,854.81	*\$ 85,034.99	*\$ 24,352.33	\$ 229,832.64	*\$ 10,246,60		
Auxiliary Operations—Revenue	\$	\$ 37,153.05 65,136,57	\$ 642,808.89 318,002.24	\$	\$	\$ 3,360,190,53 1,728,881,32	\$
Net Revenue-Auxiliary Operations	\$	*\$ 27,983.52	\$ 324,806.65	\$		\$ 1,631,309.21	\$
Net Operating Revenue	*\$ 34,854.81	*\$ 113,018.51	300,454.32	\$ 229,832.64 106,774.2"	*\$ 10,246,60 3,196,18	\$ 1,599,616.97 299,902.28	\$ 199,125.25 10,343.38
Operating Income	*3 34,814.81	*\$ 113,018.51	\$ 300,454.32	\$ 123,058.42	*\$ 13,442.78	\$ 1,299,714.69	\$ 188,781.87
NON-OPERATING INCOME Income from Lease of Road Miscellaneous Rent Income Net Income from Miscellaneous Physical Property Dividend Income Income from Funded Securities Income from Unfunded Securities & Accounts Income from Sinking Fund & Other Reserves Miscellaneous Income	*\$ 9,474.01	3,034.76	\$	1,528.21	\$6,694.02	\$ 95,000,00 6.00 28,478,92 9.62 1,775.15	17,604.78 69.61
Total Non-Operating Income	*\$ 9,474.01	\$ 3,034.76	\$ 80,983.05	\$ 1,778.16	8 6,694.02	\$ 125,269.69	\$ 17,674.39
Gross Income	*\$ 44,328.82	*\$ 109.983.75	\$ 381,437.37	\$ 124,836.58	*\$ 6,748.76	\$ 1,424,984,38	\$ 206,456.26
DEDUCTIONS FROM GROSS INCOME Rent for Leased Road Miscellaneous Rents Net Loss on Miscellaneous Physical Property Interest on Funded Debt Interest on Unfunded Debt Amortization of Discount on Funded Debt Miscellaneous Debits	106,920,00	\$	\$	\$ 6,437,34 111,809,93 47,552,08 4,656.09 3,245.12	\$ 1,500,00 2,498,96	\$	15,000.00 180,947.36 8,000.00 139,274.26
Total Deductions from Gross Income	\$ 106,920.00	\$ 68,032.55	English and the property of				\$ 376,320.90
Income Balance Transferred to Profit & Loss	*\$ 151,248.82	*\$ 178.016.30	\$ 163,969.66	*\$ 48,863.98		\$ 1,373,621.92	

[.] Indicates Deficit

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1928—(Continued) RAILWAY OPERATING REVENUES AND EXPENSES

ITEM	City of Coral Gables	City of St. Petersburg	Gulf Company Power	Jacksonville Traction Company	St. Augustine Company	Tampa Electric Company	The Miami Beach Railway Company
RAILWAY OPERATING REVENUES Passenger Revenue Parlor, Sleeping, Dining & Special Car Revenue Mail Revenue Freight Revenue Miscellaneous Transportation Revenue	\$ 97,897.00	356.52	99.49 536.34 17,941.03	\$ 1,190,579.12 410.00 		1,250.50 	1,777.90
Total Revenue from Transportation	5 97.897.00	\$ 212,283,25	\$ 100,530.45	\$ 1,190,989.12	\$ 2,449.90	\$ 833,705.97	\$ 588,616.60
Station and Car Privileges Rent of Tracks and Facilities Rent of Equipment Rent of Buildings and Other Property Power Miscellaneous	1,012.33	\$ 1,725.03 	\$ 602.70 8,613.45	\$ 5,204.29 440.24 388.31 716.34	\$ 160.00	\$ 4,499.86 4,500.00	\$ 4,972.67
Total Revenue from Other than Operation	\$ 1,012,33	\$ 3,538.81	\$ 9,216,15	\$ 6,749.18	\$ 160.00	\$ 8,999.86	\$ 5,195.70
Total Operating Revenues	\$ 98,909.33	\$ 215,802.06	\$ 109,746.60	\$ 1,197,738,30	\$ 2,609.90	\$ 842,705.83	\$ 593,872.3
RAILWAY OPERATING EXPENSES Way and Structures Equipment Power Conducting Transportation Fraffic General	\$ 4,149.80 43,275.38 44,327.38 36,251.34 5,769.24	\$ 61,741.56 47,031.49 58,632.84 105,221.04 65.13 28,164.99	\$ 10,586.37 14,639.37 20,393.87 52,675.42 4.00 35,799.90	\$ 195,347.95 111,955.64 129,939,42 328,896.23 15,662.33 186,104.09	\$ 3,131.59 2,840.91 1,538.00 3,675.04 72.00 1,598.96	\$ 147,190.86 206,383.99 63,102.57 310,707.09 7,582.28 139,431.28	\$ 22,287.2 51,511.0 58,082.1 182,572.0 584.9 79,709.66
Total Operating Expenses	\$ 133,764.14	\$ 300,857.05	\$ 134,098.93	\$ 967,905-66	\$ 12,856.50	\$ 874,398.07	\$ 394,747.13
Operating Ratio (per cent)	135.13	139.40	122.18	80.81	492.61	103.76	65.92

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1928—(Continued) ROAD OPERATED AT CLOSE OF YEAR

NAME OF COMPANY	Miles of Road	Miles of Second Main Track	Miles of Sidings and Turnouts	Miles of Track in Car-Houses Shops, etc.	Total
City of Coral Gables City of St. Petersburg Gulf Power Company Jacksonville Traction Company St. Augustine Company Tampa Electric Company The Miami Beach Railway Company	12,30 31,31 18,29 41,216 4,14 47,00 27,65	1.53 1.64 15.729 2.94 4.68	.70 .30 3.50 4.563 .11 4.97	.10 2.08 .40 1.018 .08 .96	13.10 35.22 23.83 62.526 4.33 55.87 34.47

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1928—(Continued) MILEAGE, TRAFFIC, AND MISCELLANEOUS STATISTICS

ITEM	*City of Coral Gables	City of St. Petersburg	Gulf • Power Company	Jacksonville Traction Company	St. Augustine Company	Tampa Electric Company	The Miami Beach Railway Company
Passenger Car Mileage Freight, Mail & Express Car Mileage	602,070	1,498,334	504,364 13,270	3,546,440	57,042	3,866,507	1,870,948
Total Car Mileage	602,070	1,498,334	517,634	3,546,440	57,042	3,866,507	1,870,948
Passenger Car-Hours	34,267	150,368	54,065 2,858	410,291	5,798	433,472	226.266
Total Car-Hours	34.267	150,368	56,923	410,291	5,798	433,472	226,266
Regular Fare Passengers Carried	1,181,222	3,614,307	1,075,629	17,989,975	25,258	15,594,037	10,245,062
Total Revenue Passengers Carried	1,181,222	3,614,307 68,104	1,075,629 141,178	17,989,975 3,552,000	25,258	15,594,037 3,657,944	10,245,062 1,473,265
Total Passengers Carried	1,181,222	3,682,411	1,216,807	21,541,975	25,258	19,251,981	11,718,327
Employees and Others Carried Free	\$ 97897.00 \$.08288	\$ 211926.73 \$.05864	\$ 81953.59 \$.07619	\$ 1190579.12 \$.06618	\$ 2449,90 \$.09699		\$ 586898.78 \$.05729
Average Fare, All Passengers, Including Transfer Total Revenue from Transportation Revenue from Transportation per car-mile Revenue from Transportation per car-hour Total Revenue from Other Railway Operation Revenue from Other Railway Operations	\$.08288 \$ 97897.00 \$.16260 \$ 2.85688 \$ 1012.33	\$ 1.41176	\$ 100530.45 \$.19420 \$ 1.76607	\$ 2.90279	\$ 2449.90 \$.04295 \$.42254	\$ 833705.97 \$.21562 \$ 1.92332	\$ 588676.68 \$.31464 \$ 2.60170
per car-mile	\$.00168	\$.00236	\$.01780	\$.00190	\$.00280	\$.00233	\$.00278
Revenue from Other Railway Operations per car-hour Total Operating Revenues Operating Revenues per car-mile Operating Revenues per car-hour Total Operating Expenses Operating Expenses per car-hour Operating Expenses per car-hour	\$.02954 \$ 98909.33 \$.16428 \$ 2.88643 \$ 13376414 \$.22217 \$ 3.90358	\$ 215822.06 \$.14404 \$ 1.43529 \$ 300857.05 \$.23433	109746.60 \$.21199 \$ 1.92795 \$ 134098.93 \$.25903	\$ 2.91924 \$ 967905.66 \$.27292	\$ 2609.90 \$.04575 \$.45013 \$ 12856.50 \$.22538	\$ 842705.83 \$.21795 \$ 1.94408 \$ 874398.07 \$.22615	\$ 593872.38 \$.31743 \$ 2.62461 \$ 394747.13 \$.21099

STATISTICS OF BOAT LINE COMPANIES—CALENDAR YEAR 1928 GENERAL BALANCE SHEET—ENTIRE LINE

NAME OF ACCOUNT	Clyde Kinzie St Steamship Brothers a		Pensacola, St. Andrews and Gulf Steamship	The Florida Railroad and Navigation Corporation			
	Company	Line	Company	-:-Delaware	-:-Florida		
ASSETS			3 2 10 1000				
Investment in Real Property and Equipment	\$ 5.337,759,32 2,177,386,97 112,449,31	\$ 75,210.86 11,339.99	\$ 44,902.53 27,077.25	72,988.88	\$ 428,877.00 19,941.40		
Securities for Transportation System Unpledged Long-Term Advances to Transportation System Cor	5,391,680,38 127,279,49				1.00		
Miscellaneous Investments Intangible Assets Cash	10,000,00 275,934,43			457,735.36	456,742.81		
Marketable Securities	1,865,32 40,000,00	2,357.72	12,066,74 5,500,00	18,232.36	7,868.59		
Fraffic Balances Owed by Other Companies	31,367.74 184,481.75	814.33 1.084.35	5,645.61	4,519.98	3,553.19		
nsurance Claims Against Underwriters discellaneous Accounts Receivable Materials and Supplies	230.222,67 201,600.38 154,238.62	17,894.85 205.00	5,152.96 1,101.27	26,758,20 13,386,02	9,825.6 1,066.6		
ther Working Assets	8,797.49	90.00		1,070.96			
tents Paid in Advance	15,918.50 15,778.43 *28,471.44	70.40		208.36 9.124.91	208.33 9.479.2		
pecial Deposits	1,675.00 22,183.75		25.00	3,124.31	3,413.2		
Other Deferred Debit Items	130,350.54			7,695.52	33.00		
Grand Total	\$ 10,400,667.59	\$ 87,473,21	\$ 47,316,86	\$ 964,528.07	\$ 1,205,989.2		

^{*} Indicates Debit Items.

^{-:-} Florida Company purchased all assets of the Delaware Company as of July 1, 1928

NAME OF ACCOUNT	Clyde Kinzie St Steamship Brothers a		Pensacola. St. Andrews and Gulf	The Florida Railroad and Navigation Corporation		
	Company	Steamer Line	Steamship Company	-:-Delaware	-:-Florida	
LIABILITIES						
Capital Stock Funded Debt Debt Debt Debt Coans and Bills Payable Audited Vouchers and Wages Unpaid Fraffic Balances Owed to Other Companies Miscellaneous Accounts Payable Matured Dividends and Interest Unpaid Matured Rents Unpaid Commatured Dividends, Interest & Rents Payable Faxes Accrued Deperating Reserves Other Deferred Credits Items Reserves from Income or Surplus Profit and Loss—Credit Balance	1,675,00 16,433,34 79,107,21 211,353,35 169,609,34	(1)\$ 72,836.11 9,900.00 4 173.48 343.62 220.00			\$ 10,000.01 1,000,000.01 260,546.61 4,704.61 25,000.01 595.00	
Grand Total	\$ 10,400,667.59	\$ 87,473.21	\$ 47,316.86	\$ 964,528.07	\$ 1,205,989.2	

⁽¹⁾ Proprietor's Account.
* Indicates Debit Items.

^{-:-} Florida Company purchased all assets of the Delaware Company as of July 1, 1928

STATISTICS OF BOAT LINE COMPANIES—CALENDAR YEAR 1928—(Continued) PROFIT AND LOSS BALANCES

NAME OF ACCOUNT	Clyde Steamship Company	Kinzie Brothers Steamer	Pensacola, St. Andrews and Gulf Steamship	The Florida I Navigation	Railroad and Corporation
		Line	Company	-:-Delaware	-:-Florida
PROFIT AND LOSS ACCOUNT Balance from December 31, 1927 Current Profit and Loss, Year 1928 Real Property and Equipment—Credits Miscellaneous Credits Dividend Appropriations of Surplus Real Property and Equipment Debits Miscellaneous Debits	*\$ 42,350.52 74,824.56 312.00 56,909.27 1,639.655.97 16,011.20	\$ (1)	\$ 9,129,43 12,396,93 2,500,00	*\$ 1,714,509.13 * 121,011.18	\$
Profit and Loss Balance, December 31, 1928	*\$ 1,565,971.86	\$	\$ 19,026.36	*\$ 1,835,520.31	*\$ 94.857.

⁽¹⁾ Proprietor's Account.

* Indicates Debit Balance.

^{-:-} Florida Company purchased all assets of the Delaware Company as of July 1, 1928

STATISTICS OF BOAT LINE COMPANIES—CALENDAR YEAR 1928—(Continued) INCOME ACCOUNTS DETAILED

NAME OF ACCOUNT	NAME OF ACCOUNT Clyde Kinzie Steamship Brothers Company Steams		Pensacola, St. Andrews and Gulf	The Florida Railroad and Navigation Corporation			
	Company	Steamer Line	Steamship Company	-:-Delaware	-:-Florida		
INCOME ACCOUNT—DETAILS Freight Revenue Passenger Revenue Other Transportation Revenue Revenue from Operations Other than Transportation Charter Revenue	\$ 4,651,169,32 3,606,652,37 473,229,51 103,287,94 192,745,36	\$ 3,648.37 2,340.01 5,469.79 19,392.30 2,651.56	1,905.86	16,022.68 486.59	\$ 35,590.94 7,092.68 1,975.57		
Total Revenue	\$ 9,027,084.50	\$ 33,502.03	\$ 101,219.23	\$ 61,788.55	\$ 46,534.19		
Maintenance of Equipment Maintenance of Terminals Traffic Expenses Transportation Expenses General Expenses Charter Expenses	671,676.58 5,236,641.21 768,878.47	\$ 7,888.18 489.93 1,859.34 15,553.41 3,421.22 1,870.61	1,237.68 330.24 59,732.84 5,690.58	\$ 36,206.60 1,651.84 6,110.18 68,693.27 17,692.39 3,819.54	\$ 22,297.96 2,134.90 5,933.47 62,543.81 17,545.60 1,388.50		
Total Expenses	\$ 8,538,383.02	\$ 31,082.69	\$ 82,268.10	\$ 134,173.82	\$ 111,844.24		
Net Revenue from Water Line Operations	\$ 488,701.48	\$ 2,419.34	\$ 18,951.13	*\$ 72,385.27	*\$ 65,310.05		
Auxiliary Operations—Revenue	\$	\$ 7,026.62 4,345.67	\$	\$ 148,382.96 196,219.24	\$		
Net Revenue from Auxiliary Operations	\$	\$ 2,677.95	\$	*\$ 47,836.28	\$		
Net Water Line Operating Revenue	\$ 488,701.48 58,201.40	\$ 5,097.29 343.62	\$ 18,951.13 2,136.69	*\$ 120,221.55 770.11	*\$ 65,310.05 81.97		
Water Line Operating Income	\$ 430,500.08 228,371.49	\$ 4.753.67 460.89	\$ 16,814.44 116.66	*\$ 120,991.66 5,885.48	*\$ 65,392.02 1,910.00		
Gross Income Deductions from Gross Income	\$ 658,871.57 584,047.01	\$ 5,214.56	\$ 16,931.10 4,534.17	*\$ 115,106.18 5,905.00	*\$ 63,482.02 31,375.04		
Net Income	\$ 74,824.56 \$ 74,824.56	\$ 5,214.56	\$ 12,396.93 \$ 12,396.93	*\$ 121,011.18 *\$ 121,011.18			

^{*} Indicates Debit Items.

^{-:-} Florida Company purchased all assets of the Delaware Company as of July 1, 1928

STATISTICS OF BOAT LINE COMPANIES—CALENDAR YEAR 1928—(Continued) WATER TRANSPORTATION COMPANIES OPERATING WITHIN THE STATE OF FLORIDA

NAME OF COMPANY	BUSINESS ADDRESS	TERRITORY SERVED IN GENERAL				
Clyde Steamship Company.	Pier 36, North River New York, N. Y. and Jacksonville, Florida	Operates ocean-going steamers out of Jacks ville and Miami; coast-wise steamers betw Jacksonville and Miami and River Line tween Jacksonville, Sanford and Cresc City.				
Kinzie Brothers Steamer Line	46 City Dock, Fort Myers, Florida	Operates between Fort Myers and Captiva, Fla.				
Pensacola, St. Andrews & Gulf Steamship Co.	Pensacola, Florida	Operates steamers between Pensacola, Florida, Mobile, Alabama, St. Andrews Bay Points, Apalachicola and Carrabelle, Florida.				
The Florida Railroad & Navigation Corpor ation of Florida**	-220 W. 42nd Street, New York, N. Y.	Operates steamers between Tampa, St. Peters- burg, Ft. Myers, Sarasota, Bradentown, Usep- pa and Evergiades and Miami and Nassau.				

^{**} This company purchased all assets of the Florida Railroad & Navigation Corporation (Delaware) as of July 1, 1928, which operated practically the same territory as outlined above.

STATISTICS OF TELEGRAPH-CABLE COMPANIES-CALENDAR YEAR 1928

GENERAL BALANCE SHEET-ENTIRE COMPANY

ASSETS	Western Union Telegraph Company	Postal Telegraph- Cable Company
Investment in plant and equipment Construction work in progress Investment securities Long-term advances receivable Miscellaneous investments Working assets and accrued income Deferred debit items	\$271,636,339.25 16,745,811.59 9,745,388.05 1,763,832.25 99,019.81 49,053,718.49 2,191,241.17	\$ 50,000.00
Grand Total	\$351,235,350.61	\$ 3,837,647.16
LIABILITIES		MET DE
Capital Stock	\$102,378,139,41 1,765,550,00 518,360,00 73,005,000,00 22,967,410,35 54,762,585,71 9,999,482,08 85,838,823,06	\$ 50,000.00 3,582,349.55 \$ 205,297.61
u.and Total	\$351,235,350,61	\$ 3,837,647.16

STATISTICS OF TELEGRAPH-CABLE COMPANIES—CALENDAR YEAR 1928—(Continued) PROFIT AND LOSS ACCOUNT—ENTIRE COMPANY

ITEMS	Western Union Telegraph Company	Postal Telegraph- Cable Company
Credit balance at beginning of year Credit balance transferred from income Miscellaneous credits	\$ 78.528,321.89 15.467,659.12 143,986.50	\$ 202,265.00 3,032.61
Total	\$ 94,139,967.51	\$ 205,297.61
Dividend appropriations of surplus	\$ 8,084,634.00 216,510.45 85,838,823.06	\$
Total	\$ 94,139,967.51	\$ 205,297.61

STATISTICS OF TELEGRAPH-CABLE COMPANIES—CALENDAR YEAR 1928—(Continued) INCOME ACCOUNT—ENTIRE COMPANY

ITEMS	Western Union Telegraph Company	Postal Telegraph- Cable Company
OPERATING INCOME		D 0 7 10 14 14 14 14 14 14 14 14 14 14 14 14 14
Telegraph & cable operating revenues Telegraph & cable operating expenses	\$136,449,512.70 110,269,974.31	\$ 3,500,604.78 3,359,233.67
Net telegraph & cable operating revenue	\$ 26,179,538.39	\$ 141,371.11
Uncollectible operating revenues	\$ 402,573.00 5,352,022.13	\$ 26,923.10 121,051.91
Deductions from net operating revenues	\$ 5.754,595.13	\$ 147,975.01
Operating income	\$ 20,424,943.26 2,937,807.89	\$* 6,603.90 9,636.51
Gross income	\$ 23,362,751.15 7,792,947.43	\$ 3,032,61
Net income	\$ 15,569,803.72 102,144.60	\$ 3,032.61
Transferred to credit of Profit and Loss	\$ 15,467,659.12	\$ 3,032.61

^{*}Indicates Debit Item.

STATISTICS OF TELEGRAPH-CABLE COMPANIES—CALENDAR YEAR 1928—(Continued) OPERATING REVENUES AND EXPENSES, ENTIRE LINE AND STATE OF FLORIDA

	WESTERN UNION TELEGRAPH COMPANY				POSTAL TELEGRAPH-CABLE COMPANY					
ITEMS	Entire	STA	TE OF FLORE	DA		STATE OF FLORIDA				
ITEMS	Company	Intrastate	Interstate	Total	Entire Company	Intrastate	Interstate	Total		
Revenue from transmission— Telegraph Revenue from transmission— Cable Operations other than transmission Contract payments to transportation companies	\$120,788,417.55 10,689,237.78 7,192,819.64 2,220,962.27	\$ 738.349.51 41,164.08 1,132.72	\$ 2,172,485.86 96,353.45 1,962.17	\$ 2,910,835.37 137,517.53 3,094.89	\$ 2,746,307.73 754,297.05	\$ 167,192.12 7,610.35	\$ 412,100.28 7,243.36	14,853.7		
Total Operating Revenues	\$136,449,512.70	\$ 778,380.87	\$ 2,266,877.14	\$ 3,045,258.01	\$ 3,500,604.78	\$ 174,802.47	\$ 419,343.64	\$ 594,146.1		
OPERATING EXPENSES Maintenance	\$ 27,300,216.20 78.149,090.76 4,820,667.35	\$	s	\$ 639,940.34 1,978,304.21 117,717.71	\$ 499,649.07 2,734,085.38 125,499.22	\$	\$	\$ 80,192.2° 649,856.7° 15,701.8°		
Total Operating Expenses	\$110,269,974.31	\$	\$	\$ 2,735,962.26	\$ 3,359,233.67	\$	\$	\$ 745,750.88		
Operating ratio, per cent	80.81		*************	89.84	95.96			125.52		

Note:—Interstate revenue represents receipts or collections on interstate messages in Florida. The revenue from interstate messages, etc., is not apportioned to States but it is assigned to the State in which paid or collected.

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1928 NAME OF COMPANY, BUSINESS ADDRESS, EXCHANGES AND SUBSCRIBER'S STATIONS IN OPERATION— ALL COMPANIES

NAME OF COMPANY	BUSINESS ADDRESS	EXCHANGES	Ex- change	Rural	Exten- sion	Farmer	P.B.X. and Inter- com	Total
Bradford County Tel. Co		Brooker		6		41		-
Callahan Telephone Co	Callahan, Fla	Callahan	45					4
		Hilliard	30	*****				1000
Cottondale Telephone Co	Cottondale, Fla	Cottondale	35	*****				
Florida Telephone Corporation .	Orlando, Fla	Alachua	49	18	*****			
		Apopka	99	49	9		70	2
		Bushnell	42	4	1			
		Center Hill	21	*****	1			
		Clermont	- 68	11	******		*****	
		Crescent City	98	19	1		*****	1
		Crystal River	35	2	*****	*****		
		Dade City	160	67	4		*****	2
		Eustis	274	29	16			3
		Groveland	56 61	8 110	1	******	512511	
		Hastings	111	110	0			1
		High Springs	90	1 0	*******	*****	35	1
		Jasper	61	3	- 7		7.0	1
		Kissimmee	264	3	13	*****		2
		Lake Butler	42	33	10	2	*****	
		Leesburg	412	93	38		14	
		Live Oak	305	16	7			3
		Mayo	25		D. H. C. S. C.	******		5000
		Mount Dora	145	20	9		40	2
		Montverde	9	8				1
		Oakland	11	20	2			
		Ocala	963	63	129	3	168	1.3
		Ocoee	33	8	2			ladir
		St. Cloud	66	7				
		Tavares	9.9	7	12			1
		Umatilla	100	13	3			1
		Webster	9	3				
		White Springs	27					
la. Tel. Corp.—(Continued.)		Wildwood	45	13	2			

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1928—(Continued) NAME OF COMPANY, BUSINESS ADDRESS, EXCHANGES AND SUBSCRIBER'S STATIONS IN OPERATION— ALL COMPANIES

NAME OF COMPANY	BUSINESS ADDRESS	EXCHANGES	Ex- change	Rural	Exten- sion	Farmer	P.B.X. and Inter- eom	Tota
Fla. Tel. Corp.—(Continued.)		Williston	65	10		8		
		Winter Garden	170	25	13		58	21
	Complete File	Zephyrhills	8					
. & J. Telephone Co	Carrabelle, Fla	Carrabelle	22	1		1		1 3
ulf Telephone Company	Perry, Fla	Perry	277	56	23	5		3
ampton Telephone Co	Hampton, Fla	Hampton	9	14			14444	
iter County Telephone Co	Fort Meyers, Fla	Arcadia	491	67	50		48	
		Avon Park	243	27	29		131	4
		Bowling Green	23	7	3			
		Everglades	50	6	6			
		Fort Meade	177	20	7	3	*****	
		Fort Myers	1,059	26	133	*****	454	-1,
		Immokalee	10	2				
	LaBelle	29	3	1	*****			
		Moore Haven	45	*****	3		*****	
		Okeechobee	176	21	12		60	
		Punta Gorda	225	17	17	******	253	
		Sebring	236	18	25	1	527	
G1	Masculanas IIIa	Wauchula	247	43	23	>		
acClenny Telephone Co. (1)		MacClenny	60	3.4.4.2.2		******	7 * * * * *	
Intosh Telephone Co	McIntosh, Fla	McIntosh	53	87		*****		
alone Telephone Company			9	******	seyen.	******	*****	
lton Telephone Exchange		Milton	180	54	4	10		
olino Telephone Company		Molino	15	14				
ange City Telephone Co		Orange City	91	7	. 2	*****	122777	
ninsular Telephone Co	Tampa, Fla	Auburndale	128	*****	10			
		Bartow	740	43	168	******	47	
		Bradenton	1,436	456	239		357	2,
		Clearwater	762	444	302		1,017	2,
		Frostproof	135	60	22	100000	1112	
		Haines City	282	107	62		76	
		Lakeland	1,953	523	195		366	3,
		Lake Wales	478	229	144	*****	143	
minsular Tel. Co (Continued.)		Largo	4.4	71	7	*****	+ + + + + +	

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1928 (Continued) NAME OF COMPANY, BUSINESS ADDRESS, EXCHANGES AND SUBSCRIBER'S STATIONS IN OPERATION— ALL COMPANIES

NAME OF COMPANY	BUSINESS ADDRESS	EXCHANGES	Ex- change	Rural	Exten- sion	Farmer	P.B.X. and Inter- com	Total
Peninsular Tel. Co.—(Cont.)		Mulberry	99	18	5		TOTAL STREET	12
		New Port Richey .	116	2	9		58	18
		Plant City	574	173	60			80
		St. Petersburg	5,166	27	755		3,163	9.11
		Sarasota	848	430	234		527	2,03
		Tampa	15.814	562	2,509		2,997	21,88
		Tarpon Springs	350	43	34			42
		Venice	60	5	9		83	15
		Winter Haven	642	188	104	1000000	194	1.12
uincy Telephone Co	Quincy, Fla	Quincy	429	145	64		10.000	63
tiverside Telephone Co	Blountstown, Fla	Blountstown	78	13	6	*****	1111111	9
Ruskin Tel., E. L. & P. Co	Sun City, Fla	Ruskin	33		. 0		-8000000	2
st. Joseph Tel. & Tel. Co	Port St. Joe, Fla	Apalachicola	134	5	4.4.0.0.0.0	*****		13
			18		******	*****		
		Port St. Joe River Junction	84	4		*****	*****	1
Southeastern Telephone	112 West Adams St.,	Bonifay*	100	18	*****	3	*****	8
Company of America	Chicago, Ill		79	15				12
company of innonea interior	Carriages, and control of	Crestview**			*****	******		
		DeFuniak Springs 0	368	83	20	13		48
		Greenville 00	56	. 7	1	******	*****	6
		Madison 00	218	15	5	31		26
		Monticello 000	209	42	5			25
		Ponce De Leon *0	21	15	*****			3
Southern Bell Tel. & Tel. Co	Atlanta Ca	Valpariso **	20	11	******	*****	*****	3
southern Bell Tel. & Tel. Co	Atlanta, Ga	Baldwin	19		1			2
		Boynton	49		7		*****	5
		Brooksville	255		19	3	51	32
		Bunnell	50	*****	4			5
		Cedar Key	37		1			3
		Chipley	223		5			22
		Cocoa	294		34		204	53
		Cross City	55		1			5
	The state of the s	Daytona Beach	2.170		379	8	1.607	4.16
		Deland	782	30	103		375	1.29
So. Bell T. & T. Co.—(Cont.)		Delray	109		20		239	36

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1928—(Continued) NAME OF COMPANY, BUSINESS ADDRESS, EXCHANGES AND SUBSCRIBER'S STATIONS IN OPERATION— ALL COMPANIES

NAME OF COMPANY BUSINESS ADDR		EXCHANGES	Ex- change	Rural	Exten- sion	Farmer	P.B.X. and Inter- com	Total
So. Pell T. & T. Co(Cont.)		Dunnellon	125		. 8			13
		Eau Gallie	38		3		67	10
		Fernandina	238		24			26
		Ft. Lauderdale	488		82		187	75
		Ft. Pierce	569		74	5	312	96
		Gainesville	1,300		158		291	1,74
		Geneva	27		1			
		Graceville	68		3	22		
		Green Cove Springs	120		8	14		14
	A TAKE OF A STATE OF	Havana	78		2			
		Hawthorne	44		4			
		Hollywood	147		34		766	9
		Homestead *0*	263		23			2
		Jacksonville	16,643		3.084	6	4,452	24.1
		Jacksonville Beach	49		3		57	1
		Jensen	32		3			
		Kelsey City	37		2		0.000	
		Key West	902		90	8	327	1.3
		Lake City	420		35	15	200	6
		Lake Worth	318		37	100000000000000000000000000000000000000	187	ì
		Longwood	46		Same and the	****	101	
		Lynnhaven	68	*****	5	111111	42	1
		Melbourne	193	*****	18	1 6.7	140	3
		Miami Met. Area	8,880	*****	2,394	*****	11,872	23.1
		Micanopy	50		2,004	8	100000000000000000000000000000000000000	60,1
		New Smyrna	331	*****	35	0	****	3
			36		2	******	6	
		Orange Park	3,846	44.64.6	749	0.0	1 710	
			51	22.555	THE PERSON NAMED IN	26	1,512	6,1
				*****	*****	*****	*****	
		Palatka	749		152	10	129	1,0
		Panama City	456	*****	43	*****	170	6
		Pensacola	3,639	*****	458	4	709	4,8
	The R IN STREET	Port Orange	32	*****	4	******	*****	
So. Bell T. & T. Co.—(Cont.)	The second secon	St. Augustine	1,702		250	17	948	2,9

STATISTICS OF TELEPHONE COMPANIES-CALENDAR YEAR 1928-(Continued) NAME OF COMPANY, BUSINESS ADDRESS, EXCHANGES AND SUBSCRIBER'S STATIONS IN OPERATION-ALL COMPANIES

NAME OF COMPANY	BUSINESS ADDRESS	EXCHANGES	Ex change	Rural	Exten- sion	Farmer	P.B.X. and Inter- com	Total
So. 1 ell T. & T. Co.—(Cont.) Southern Tel & Const. Co	Interlachen, Fla	Interlachen	1,301 161 155 198 3,399 1,029 173 27 278 13 614	248 33 1 29 20	174 25 10 13 1,204 168 5 	6 20	297 54 9 166 5,356 196 79	1,776 246 176 377 9,955 1,647 237 42 378 4831
Total			92,710	5,272	15,629	302	42,011	155,92

⁽¹⁾ Commenced operations November 8, 1928
(2) Purchased at Master's Sale October 1, 1928,

* Purchased from Tri-City Telephone Company June 30, 1928,

** Purchased from Crestview Telephone Company July 31, 1928,

6 Purchased from DeFuniak Springs Telephone Company June 30, 1928,

70 Purchased from Madison Telephone Company July 31, 1928,

80 Purchased from Monticello Telephone Company July 31, 1928,

* Purchased from Ponce De Leon Telephone Company June 30, 1928,

* Purchased by Southern Bell as of September 1, 1928,

STATISTICS OF TELEPHONE COMPANIES-CALENDAR YEAR 1928 (Continued) GENERAL BALANCE SHEET-CLASS "A," "B" AND "C"-ENTIRE COMPANY

		ASSETS							
NAME OF COMPANY	Class	Plant and Equipment	Other Investments and Advances	Working Assets and Accrued Income	Deferred Debit Items	Total Assets			
DeFuniak Springs Telephone Company (1) Florida Telephone Corporation Gulf Telephone Company Homestead Telephone Company (2) Inter County Telephone Company Madlson Telephone Company (3)	B	\$ 27,282.59 1.372,239.68 29,867.15 51,469.46 1.630,450.47 27.369.70	\$300.00	\$ 3.873,77 88,294.96 550.72 9,860.35 48,607.54 2.912.64	\$ 996.47 124,311.26 	1,585,145.9 30,417.8 61,365.8 1,680,965.6 30,282.3			
illion Telephone Exchange eninsular Telephone Company guincy Telephone Company it. Joseph Telephone & Telegraph Company ioutheastern Telephone & Telegraph Company outheastern Bell Telephone & Telegraph Company iouthern Telephone & Telegraph Company outhern Telephone & Telegraph Company Vest Florida Telephone & Telegraph Company Vest Florida Telephone & Telegraph Company	C A C C B A B	35,642.77 10,79 \ 241.94 74,157.53 71,938.93 624 623.39 195,787,852.67 181,093.74 38,536.06 151,824.26	296,756,08 5,409,281,52 2,000,00	$\begin{array}{c} 6.850.77\\ 1,779.083.95\\ 7.564.90\\ 12.895.35\\ 14.513.17\\ 8.915.279.45\\ 12.593.06\\ 340.82\\ 15.045.84\\ \end{array}$	334,409,31 1,104.00 170.80 1,162.28 1,414,416.14 330.20 928.65 521.35	42,493.5 13,209,491.2 82,826.4 85,004.1 640,298.8 211,526,829.7 196,017.0 35,805.5 167,391.4			
Total		\$210,903,589.44	\$ 5,708,337.60	\$ 10,918,267.29	\$ 1,880,294.08	\$229,410,488.4			

Purchased by Southeastern Telephone Company of America as of June 30, 1928.
 Purchased by Southern Fell as of September 1, 1928.
 Purchased by Southeastern Telephone Company of America July 31, 1928.

STATISTICS OF TELEPHONE COMPANIES-CALENDAR YEAR 1928 (Continued) GENERAL BALANCE SHEET-CLASS "A," "B" AND "C"-ENTIRE COMPANY

		The contract		LI.	ABILITIES		
NAME OF COMPANY	Class	Capital Stock or Proprietor's Account	Funded Debt, Notes Payable	Working and Accrued Liabilities	Deferred Credit Items	Surplus Account	Total Liabilities
DeFuniak Springs Telephone Company (1) Florida Telephone Corporation Gulf Telephone Company Homestead Telephone Com- pany (2) Inter County Telephone Co. Madison Telephone Co. (3) Milton Telephone Exchange Peninsular Telephone Company Quincy Telephone Company St. Joseph Telephone Tele-	CHC CHCCAC	\$ 7,800.00 831,900.00 10,000.00 10,000.00 350,000.00 15,158.60 25,419.92 5,941,351.57 55.600.00	\$ 12,501.35 660,000.00 7 428.26 40,000.00 1,095,019.26 8,100.00 8,000.00 5,280,590.00 12,500.00	\$ 1.361.21 34.773.45 283.48 3.449.17 45.731.87 385.50 1.450.90 402.954.36 1,380.69			
graph Company	C	50,000.00	+ * * * * * * * * * * * *	2,422.83	12,481.16	20,100.19	85,004.18
of America	В	496,256.00	**********	7,560.63	130,194.85	6,287.36	640,298.84
graph Company Southern Telephone & Construc-	A	99,999,500.00	65,801,419.91	9,808,337.15	27,872,392.17	8,045,180.55	211,526,829.78
tion Company	В	100,000.00	5,000.00	4.563.60	47.253.26	39,200.14	196,017.00
Telegraph Company Winter Park Telephone Co	C	20,000.00 127,300.00	4,800,00 12,100,00	2,145.39	8,614.80 26,453.92	6,390.73 *607.86	39,805.53 167,391.45
Total		\$108,040,286.09	\$ 72,947,368.78	\$ 10,316,800.23	\$ 29,733,713.83	\$ 8,372,319.48	\$229,410,488,41

* Indicates Debit Item.

(1) Purchased by Southeastern Telephone Company of America as of June 30, 1928.

(2) Purchased by Southern Bell as of September 1, 1928.

(3) Purchased by Southeastern Telephone of America July 31, 1928.

STATISTICS OF TELEPHONE COMPANIES-CALENDAR YEAR 1928 (Continued) INCOME ACCOUNT-CLASS "A," "B" & "C" COMPANIES

Name of Company	Telephone Operating Revenues	Telephone Operating Expenses	Net Telephone Operating Revenue	Net Revenue From Other Operations	Total Net Operating Revenues	Uncollectible Operating Revenues	Taxes Assignable to Operations	Deduction From Net Operating Revenues
DeFuniak Springs Telephone Company (1) Florida Telephone Corporation Guif Telephone Company Homestead Telephone Co. (2) Inter County Telephone Co. Madison Telephone Co. (3) Milton Telephone Exchange Peninsular Telephone Co.	\$ 7,763.42 240.245.57 12,639.19 16,797.42 241,646.32 5,986.90 14,370.77 2,228,854.94	\$ 5,572.44 139,643.76 10,290.07 15,740.23 195,076.74 4,955.26 10,043.89 1,291,043.52	\$ 2,190.98 100,601.81 2,349.12 1,057.19 46,569.58 1,031.64 4,326.88 937,811,42	s	\$ 2,190.98 100,601.81 2,349.12 1,057.19 46,569.58 1,031.64 4,326.88 937.811.42	2,419,67	\$ 209.25 22,577.22 423.15 120.00 10,653.39 847.32 160,080.88	\$ 209.25 22,577.21 423.15 120.00 13,073.06
Quincy Telephone Company St. Joseph Telephone & Tele- graph Company	22,301.95 24,107.71	17,501.61 19,703.37	4,800.34 4,404.34		4,800.34 4 404.34		883,55 1,490.22	883.5 1,490.2
Southeastern Telephone Com- pany of America Southern Bell Telephone and	41,521.4//	30,195.92	11,325,56		11 325,56		1,724.92	1,724.9
Telegraph Company Southern Telephone and Con- struction Company	56.657.868.73 76.012.41	37,662,748.08 52,770.08	18,935,120.65 23,242.53		18,995,120.65 23,242,53	338,000.00	5,228,759.08 5,129.93	5,566,759.0 5,129.9
West Florida Telephone and Telegraph Co	14,624.05 34,339.67	10,416.79 27,546.97	4,207.26 6,792.70		4,207.26 6,792.70	648.77	440.35 933.12	440.3 1,581.8
Total	\$ 59,639,080.73	\$ 39,493,248.73	\$ 20,145,832.00	\$	\$ 20,145,832.00	\$ 399,030,35	\$ 5 434,272.38	\$ 5,833,302.7

Purchased by Southeastern Telephone Company of America as of June 30, 1928.
 Purchased by Southern Bell as of September 1, 1928.
 Purchased by Southeastern Telephone Company of America July, 31, 1928.

STATISTICS OF TELEPHONE COMPANIES-CALENDAR YEAR 1928-(Continued) INCOME ACCOUNT-CLASS "A," "B" & "C" COMPANIES

NAME OF COMPANY	Operating Income	Non- Operating Income	Gross Income	Deductions From Gross Income	Net Income	Appropriations of Income	Balance Transferred to Profit & Loss
DeFuniak Springs Telephone Company (1) Florida Telephone Corporation Gulf Telephone Company Homestead Telephone Company (2) Inter County Telephone Company (3) Madison Telephone Company (3) Milton Telephone Exchange Peninsular Telephone Company Quincy Telephone Company St. Joseph Telephone & Telegraph Company Southeastern Telephone & Telegraph Co Southern Bell Telephone & Telegraph Co Southern Telephone & Construction Company West Florida Telephone & Telegraph Company West Florida Telephone & Telegraph Company	\$ 1, %81.73 78.024.59 1,925.97 937.19 33.496.52 1 031.64 3,479.56 719.768.63 3,916.79 2,914.12 9,609.64 13,428,361.57 18,112.60 3,766.91 5,210.81	\$	\$ 1.981.73 86,638.08 1,925.97 977.19 36,913.73 1.031.64 3.479.56 777.334.54 3,916.79 2,914.12 9,836.52 13,779,283.53 19,140.20 3,766.91 5,271.08	\$ 542.44 52,417.06 196.63 2,307.26 75,492.21 162.43 713.33 323,743.22 1,016.91 1.15 1.50.51 4 505.898.40 1,377.36 521.35 828.33	\$ 1,439.29 34,231.02 1,729.34 *1,379.07 *38,578.48 869.21 2,766.23 453,591.32 2,899.88 2,912.97 8,336.01 9,273,385.13 17,762.84 3,245.56 4,442.75	\$ 480.00 33,827.64 	\$ 959.2 393.3 1,729.3 *1,370.0 *38,578.4 869.2 2,766.2 208 591.3 2,899.8 2,912.9 8,336.0 1,254,525.1 7,762.84 3,245.5 *3,215.5
Total	\$ 14,312,529,27	\$ 421,842.32	\$ 14,734,371.59	\$ 4.966 718.59	\$ 9,767,653.00	\$ 8,310,825.89	\$ 1,456,827.1

(2) Purchased by Southern Bell as of September 1, 1928.
(1) Purchased by Southeastern Telephone Company of America as of June 30, 1928.
(3) Purchased by Southeastern Telephone Company of America July 31, 1928.
Indicates Debit Item.

NAME OF COMPANY	Operating Revenue	Total Revenue	Operating Expenses	Taxes	Interest and Miscellaneous Deductions	
Bradford County Telephone Company Callahan Telephone Company Cottondale Telephone Company Crestview Telephone Company G. & J. Telephone Company Hampton Telephone Company Hampton Telephone Company MacClenny Telephone Company Molinosh Telephone Company Molino Telephone Company Molino Telephone Company Monticello Telephone Company Monticello Telephone Company Force De Leon Telephone Company Ponce De Leon Telephone Company Ponce De Leon Telephone Company Starke Telephone Company Company Starke Telephone Company Tri-City Telephone Company Tri-City Telephone Company West Putnam Telephone Company (4)	\$ 1,185.00 2,537.31 1,719.83 4,445.00 630.00 647.93 223.01 4,395.29 589.97 1,106.86 4,569.41 2,643.37 611.89 7,972.65 770.75 6,336.59 2,259.01 1,422.05 263.50	\$ 1,185.00 2,537.31 1,719.83 4,445.00 630.00 647.93 223.01 4,395.29 589.97 1,106.86 4,569.41 2,643.37 611.89 7.972.65 770.75 6,336.59 2,259.01 1,422.05 263.50	\$ 800.00 2,149.04 1,560.00 4,326.94 550.60 691.07 180.00 5,225.00 573.73 1,303.20 3,643.50 2,189.98 589.63 7,670.01 626.49 6,937.80 1,422.97 1,464.52 238.01	\$ 23.00 39.43 85.80 109.25 48.90 22.55 147.50 30.67 205.52 20.00 42.70 115.08 5.04 237.75 137.30 39.00 12.75	\$ 88,00 279,95 270,62 101,18 95,05 215,31 520,00 12,00	\$ 274.00 68.89 74.03 *261.81 30.50 *65.69 43.01 *1,078.39 16.24 *227.01 720.39 338.34 *20.44 *27.75 139.22 *1,358.96 686.74 *81.47
Total	\$ 44,329.42	\$,44,329.42	\$ 42,142.49	\$ 1,322.24	\$ 1,582.11	*\$ 717.42

Purchased by Southeastern Telephone Company of America as of June 30, 1928
 Purchased by Southeastern Telephone Company of America as of July 31, 1928
 Commenced Operations November 8, 1928.
 Purchased at special master's sale and commenced operations October 1, 1928.
 Indicates Debit Balance.

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